1982 Iowa Individual Income Tax

Annual Statistical Report

RETURNS FILED IN 1983

COMPILED BY
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DEPARTMENT OF REVENUE
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TABLE OF CONTENTS

DESCRIPTION	TABLE NUMBER	PAGE NUMBER
INTRODUCTION		1-3
Individual Income Tax Law Changes for 1982 Tax Year		1
Highlights of Individual Income Tax Law - 1982 Tax Year		1
INCOME TAX ABATEMENT		3
INCOME TAX POLITICAL CHECK-OFF		4
FISH AND GAME PROTECTION FUND		5
SCHOOL DISTRICT INCOME SURTAX		6
MINIMUM TAX		7
LUMP SUM TAX		7
STATISTICAL SUMMARY		8-14
Returns By Filing Status		8
Computed Tax By Filing Status		8
Returns By Adjusted Gross Income		9
Use of Standard and Itemized Deductions		10
Non-Refundable Credits Claimed		11
Methods of Payment		12
Incidence By Adjusted Gross Income Brackets		13
STATISTICAL APPENDIX		14-46
Total Pay and No Pay Returns	1	
Total Pay Returns	2	
Total No Pay Returns	3	
Single Pay Returns	4	
Single No Pay Returns	5	
Married Joint Pay Returns	6	
Married Joint No Pay Returns	7	
Married Separate Pay Returns	8	
Married Separate No Pay Returns	9	
Total Pay and No Pay Returns By County	10	

TABLE OF CONTENTS (Continued)

DESCRIPTION	TABLE NUMBER
Total Pay And No Pay Returns By Type of Payment	11
Total Returns By Itemized Deduction	12
Total Single Returns By Itemized Deduction	13
Total Married Joint Returns By Itemized Deduction	14
Total Married Separate Returns By Itemized Deduction	15
Total Returns By Standard Deduction	16
Total Single Returns By Standard Deduction	17
Total Married Joint Returns By Standard Deduction	18
Total Married Separate Returns By Standard Deduction	19
Total Returns By Taxable Income-All Adjusted Gross Incomes	20
Returns By Taxable Income-Adjusted Gross Income $0-$4,999	21
Returns By Taxable Income-Adjusted Gross Income $5,000-$9,999	22
Returns By Taxable Income-Adjusted Gross Income $10,000-$24,999	23
Returns By Taxable Income-Adjusted Gross Income $25,000-$49,999	24
Returns By Taxable Income-Adjusted Gross Income $50,000 And Over	25
Total Pay and No Pay Returns By Credit	26
Total Pay and No Pay Returns By Federal Tax Payment	27
Iowa Election Campaign Fund Checkoff-All Filers-By County	28
Iowa Election Campaign Fund Checkoff-All Filers-By Adjusted Gross Income Brackets	29
School District Surtax Collections	30

INTRODUCTION

This report examines data obtained from 1982 Iowa individual income tax returns filed during 1983. The report contains a review of the 1982 tax laws and an analysis of various programs associated with the income tax during 1982. Beginning on page 8 the report provides a brief summary of data contained in the statistical tables.

1982 Tax Law Changes

While there were a number of revisions in tax law effective for 1982, three of the changes will significantly affect the validity of comparisons made between the 1982 data and that reported for prior years.

1. Nonresident and Part Year Resident Taxation - Under the revised law, individuals who are not full year residents report their total adjusted gross income and adjustments including federal taxes and itemized deductions. Previously, only the income and adjustments attributed to Iowa sources were reported. After calculating their tax, a credit is now given in the proportion that their non-Iowa income represents to their total income. As a result of the change, the amounts of adjusted gross income, federal tax and itemized deductions reported to Iowa increased significantly for those individuals. These increases and the resulting effect on tax incidence do not reflect changes in tax law or economic activity. Therefore, comparison to data from prior years must be completed with extreme caution.

2. Minimum Tax - Starting in 1982, Iowa imposed a minimum tax equal to 25 percent of the federal minimum tax imposed on tax preferences. The minimum tax of $2.2 million is included in tax amounts reported throughout this document.

3. Lump Sum Distribution Tax - Effective for 1982, Iowa imposed a separate tax on lump sum distributions of income. The tax, which is equal to 25 percent of the federal tax on lump sum distributions, is included in tax amounts reported throughout this document.

4. Exemption Credits - Personal and dependent exemption credits were increased for the fourth of five annual increases. For tax year 1982 personal credits were $19 and dependent exemption credits were $14.

5. Fish and Wildlife Checkoff - Taxpayers receiving a refund were eligible to contribute a portion of the overpayment to the Fish and Wildlife Protection Fund. The program is discussed further on page 7 of this report.

Highlights of Individual Income Tax Law - 1982 Tax Year

Iowa residents who were required to file a 1982 Federal Income Tax Return or who had an adjusted gross income of $4,000 or more, or who had an adjusted gross income of $3,000 and were claimed as a dependant on another person's return, were required to file a 1982 Iowa Income Tax Return. Also required to file were nonresidents who derived $4,000 or more of income from all sources and who were required to file a 1982 Federal Income Tax Return. Returns and any tax payments were due by the last day of the fourth month following the close of the taxpayer's tax year.

Iowa net income (adjusted gross income) for Iowa income tax reporting purposes was defined as federal adjusted gross income with certain modifications. Primary among these modifications were the deduction of interest and dividends from federal securities and the addition of interest and dividends from foreign securities and from securities of state and other political subdivisions exempt from federal income tax.

The following deductions from adjusted gross income were allowed in deriving net taxable income:

1. Federal income taxes paid during the tax year adjusted by any federal income tax refunds received during the year.

2. The larger of the following amounts:

   a. A standard deduction of fifteen percent of the adjusted gross income remaining after the federal income tax deduction. This deduction may not exceed three thousand dollars except for husband and wife filing separately or a single filer in which case each one is limited to a standard deduction of twelve hundred dollars.

   b. The itemized deductions used for federal income tax purposes less the amounts deducted for Iowa income taxes, plus qualifying adoption expenses that exceeded three percent of the taxpayer's net income, and plus up to one hundred dollars (two hundred dollars if married filing jointly) of the amount donated to any political party.

Taxable income reported on 1982 Iowa returns was subject to the following rates:

Rate		Rate	
0.50%	from $ 0 through $ 1,023	8.00%	from $15,345 through $20,460
1.25%	from $ 1,023 through $ 2,046	9.00%	from $20,460 through $25,575
2.75%	from $ 2,046 through $ 3,069	10.00%	from $25,575 through $30,690
3.50%	from $ 3,069 through $ 4,092	11.00%	from $30,690 through $40,920
5.00%	from $ 4,092 through $ 7,161	12.00%	from $40,920 through $76,725
6.00%	from $ 7,161 through $ 9,207	13.00%	over $76,725
7.00%	from $ 9,207 through $15,345		

The following nonrefundable credits against computed tax were allowed:

1. A nineteen dollar credit was allowed for the taxpayer and the taxpayer's spouse. Also, an additional nineteen dollar credit was allowed for either or both of the individuals who were 65 or over and for either or both of the individuals who were blind at the close of the tax year. In addition, a head of household was allowed an additional credit of nineteen dollars.

2. A taxpayer was allowed a fourteen dollar credit for each dependent.

3. A credit for child care expenses was allowed, up to five percent of the expenses incurred as allowed for federal tax purposes. A maximum credit of $120 for one eligible child or $240 for more than one eligible child was provided.

4. Nonresidents or part-year residents are allowed a credit against their tax which is calculated as a percentage of the tax figured on their entire income. This percentage is equal to the percentage of their income earned outside Iowa.

5. Taxes paid to another state or foreign country on income derived from sources in that state or foreign country were allowed in an amount which could not exceed what the Iowa tax would have been on such income.

INCOME TAX ABATEMENT

The Director of Revenue is provided the statutory authority "to abate any portion of tax, interest or penalties which he determines are excessive in amount, or erroneously or illegally assessed". Abatements apply to those cases in which the initial protest occurs after the 90 day appeal period has expired and in which the taxpayer produced records substantiating the tax filer's claim to reduced tax liability. The following table summarizes the individual income tax abatements allowed in calendar 1983.

INDIVIDUAL INCOME TAX ABATEMENTS
JANUARY 1, 1983 THROUGH DECEMBER 31, 1983

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amounts
873	$345,636.88	69,476.13	134,465.77	549,578.78

INCOME TAX POLITICAL CHECKOFF

Individuals are allowed to designate one dollar of state funds to be given to qualifying political parties or a taxpayer may choose to have one dollar divided evenly among eligible parties. Use of the checkoff has no effect on an individual's income tax liability, resulting in neither a decrease in refund, nor an increase in the amount of remittance required. Usage of the checkoff is limited to those taxpayers with at least one dollar of tax liability per taxpayer. Married persons may use the checkoff regardless of whether filing joint or separate returns as long as they have the minimum tax liability.

For tax year 1982 returns filed in calendar year 1983, 209,372 filers used the checkoff for a participation rate of 14.58 percent. This compares to a rate of 16.61 percent for tax year 1981 returns filed in calendar year 1982 when 240,508 taxpayers contributed.

More detailed information on the use of the checkoff is shown on Tables 28 and 29 of the Statistical Appendix as well as the graph on the following page.

INCOME TAX CHECKOFF BY FILING STATUS

Filing Status	1982 Tax Year Returns: Number of Filers	Eligibles: Number	Eligibles: Percent	Participants: Number	Participants: Percent	Political: Democrats	Political: Republicans	Split	Participation Rate
Single, Head of Household and Qualifying Widow(er)	488,452	339,401	23.64%	49,516	23.65%	18,199	15,273	16,044	14.59%
Married Joint	567,312	424,859	29.59%	68,248	32.60%	24,460	24,829	18,959	16.06%
Married Separate	766,288	671,663	46.77%	91,608	43.75%	33,420	32,859	25,329	13.64%
TOTAL	1,822,052	1,435,923	100.00%	209,372	100.00%	76,079	72,961	60,332	14.58%

FISH AND GAME PROTECTION FUND

Beginning in 1982, Iowans have the opportunity to contribute to a Fish and Wildlife Protection Fund administered by the Iowa Conservation Commission. Money from this fund is used for such programs as providing habitat, restoring declining species, public education and research. At least 50 percent of the money derived from contributions must be used to preserve, protect, perpertuate, and enhance non-game wildlife. For 1982, only persons receiving a refund were eligible to contribute to the checkoff, with their refund reduced by the amount of contribution.

For the first year of the program, $236,558 was identified as having been contributed from 42,722 participants. This is an average of $5.54 contribution per person. This amount is somewhat greater than the amount certified since adjustments to the checkoff which are made after initital processing of the returns are not reflected in the statistical record. The table below shows the amount that was contributed according to filing status.

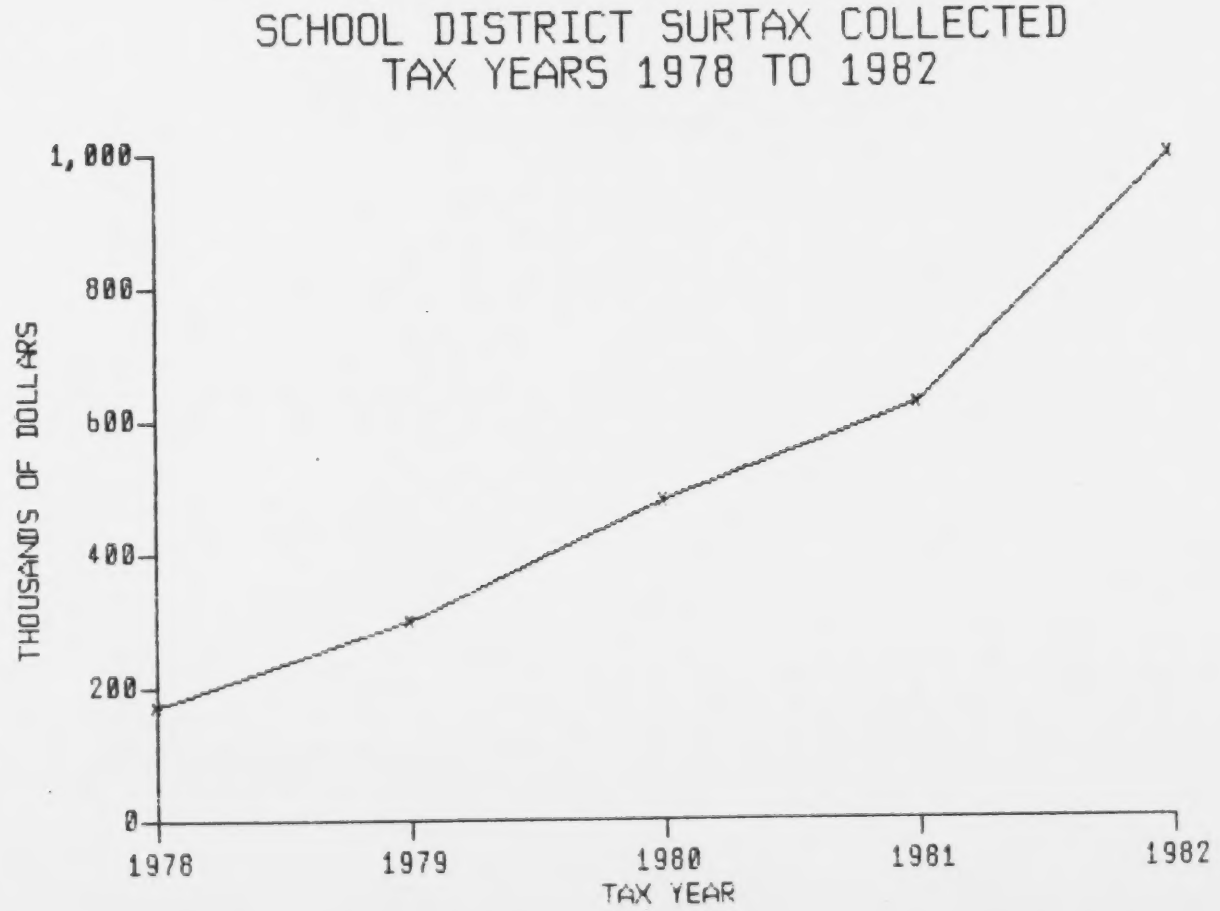
1982 Iowa Fish and Game Protection Fund
Total Returns By Filing Status

Filing Status	No. of Returns	No. of Eligibles	Participants Number	Participants Percent of Eligibles	Contributions
Single, Head of Household and Qualifying Widow(er)	488,452	262,421	16,415	6.26%	$ 70,825
Married filing joint	283,656	153,840	10,398	6.76	59,363
Married filing separate	389,738	240,011	15,909	6.63	106,370
Totals	1,161,846	656,272	42,722	6.51%	$ 236,558

SCHOOL DISTRICT SURTAX

Upon voter approval, all public school districts in the state have the option of imposing a local school district income surtax. The school district income surtax is part of the enrichment program by which school boards may raise an additional five percent of the state cost per pupil. For tax year 1982, the income surtax could not exceed 20 percent of Iowa state income tax liability and could only be imposed in combination with an additional property tax not to exceed $1.08 per $1,000 of assessed value.

For tax year 1982, forty-four school districts imposed a surtax with the percentage and amount of surtax as shown in Table 30 of the Appendix. This program is one which has rapidly expanded during the past five years. In that time, participation has grown from 21 schools to 44 schools and surtax revenue has grown from $174,000 to $993,000.



Minimum and Lump Sum Taxes

Beginning in tax year 1982, Iowa imposed two new taxes patterned after federal taxes already in existence. The first of these taxes is the Iowa minimum tax which was imposed for tax year 1982 at the rate of 25 percent of the federal tax. Also, beginning in 1982, Iowa imposed a tax equal to 25 percent of the federal tax on lump sum distributions.

Minimum Tax

Both the Iowa and the federal tax require the add back of certain "tax preference items" by certain taxpayers. Examples of preference items are depreciation, depletion allowances, intangible drilling costs, capital gains or certain itemized deductions. For tax year 1982 the Iowa minimum tax was equal to 25 percent of the federal minimum tax liability. For tax year 1983 and thereafter the minimum tax will be equal to 70 percent of the federal minimum tax.

In this first year, a total minimum tax of $2,254,222 was paid from 3,752 returns. This tax was in addition to $7.5 million in tax paid by these individuals on all other income for the year.

Lump Sum Tax

A lump sum distribution is the receipt in one year of payments from a retirement pension or profit sharing fund. An individual may elect one of three alternatives for federal tax purposes. In 1982, Iowa imposed a tax of 25 percent of the federal tax. Previously, such income was taxed as ordinary income for Iowa tax purposes. For 1982, 4,911 taxpayers reported $1,020,749 in lump sum tax.

STATISTICAL SUMMARY

For the 1982 tax year, a total of 1,538,396 returns were filed. This is a decrease of 16,956 returns and a percentage decrease of 1.09 percent from 1981. This is the second consecutive year in which the number of filers declined and the third year since 1970 in which a decline has occurred.

RETURNS BY FILING STATUS

	Number of Returns			Percentage Change	
Filing Status	1982	1981	1980	1981 to 1982	1980 to 1981
Single Head of Household and Surviving Spouse	488,452	502,684	507,202	- 2.83%	- .89%
Married Joint	283,656	295,792	303,103	- 4.10%	- 2.41%
Married Separate	766,288	756,876	749,217	+ 1.24%	+ 1.02%
TOTAL	1,538,396	1,555,352	1,559,522	- 1.09%	- .27%

COMPUTED TAX BY FILING STATUS

	Computed Tax			Percentage Change	
Filing Status	1982*	1981	1980	1981 to 1982	1980 to 1981
Single Head of Household and Surviving Spouse	$141,717,846.94	$133,489,134.94	$120,873,464.13	+ 6.16%	+ 10.44%
Married Joint	173,818,922.50	176,229,066.44	181,978,467.33	- 1.37%	- 3.16%
Married Separate	368,423,080.62	353,547,147.75	327,661,806.55	+ 4.21%	+ 7.90%
TOTAL	$683,959,850.06	$663,265,349.13	$630,513,738.01	+ 3.12%	+ 5.19%

Tax liability reported on 1982 returns amounted to $684.0 million or an increase of 3.12 percent compared to the $663.3 million reported on 1981 returns. In addition to increased income reported by Iowans, the $20.7 million in increased tax is partially due to three law changes: (1) minimum tax ($2.3 million), (2) lump sum tax ($1.0 million), and (3) an undetermined amount of additional revenue resulting from the revised method of taxation of nonresident and part-year residents.

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* Includes minimum tax, lump sum tax, and additional tax on nonresidents and part-year residents.

RETURNS BY ADJUSTED GROSS INCOME

Adjusted gross income reported on 1982 returns was approximately $21.2 billion or 5.2 percent greater than that reported in 1981. However a significant portion of this increase and the resulting shift of returns to higher income brackets is directly attributable to the requirement for nonresidents and part-year residents to report their total income, including income from other states.

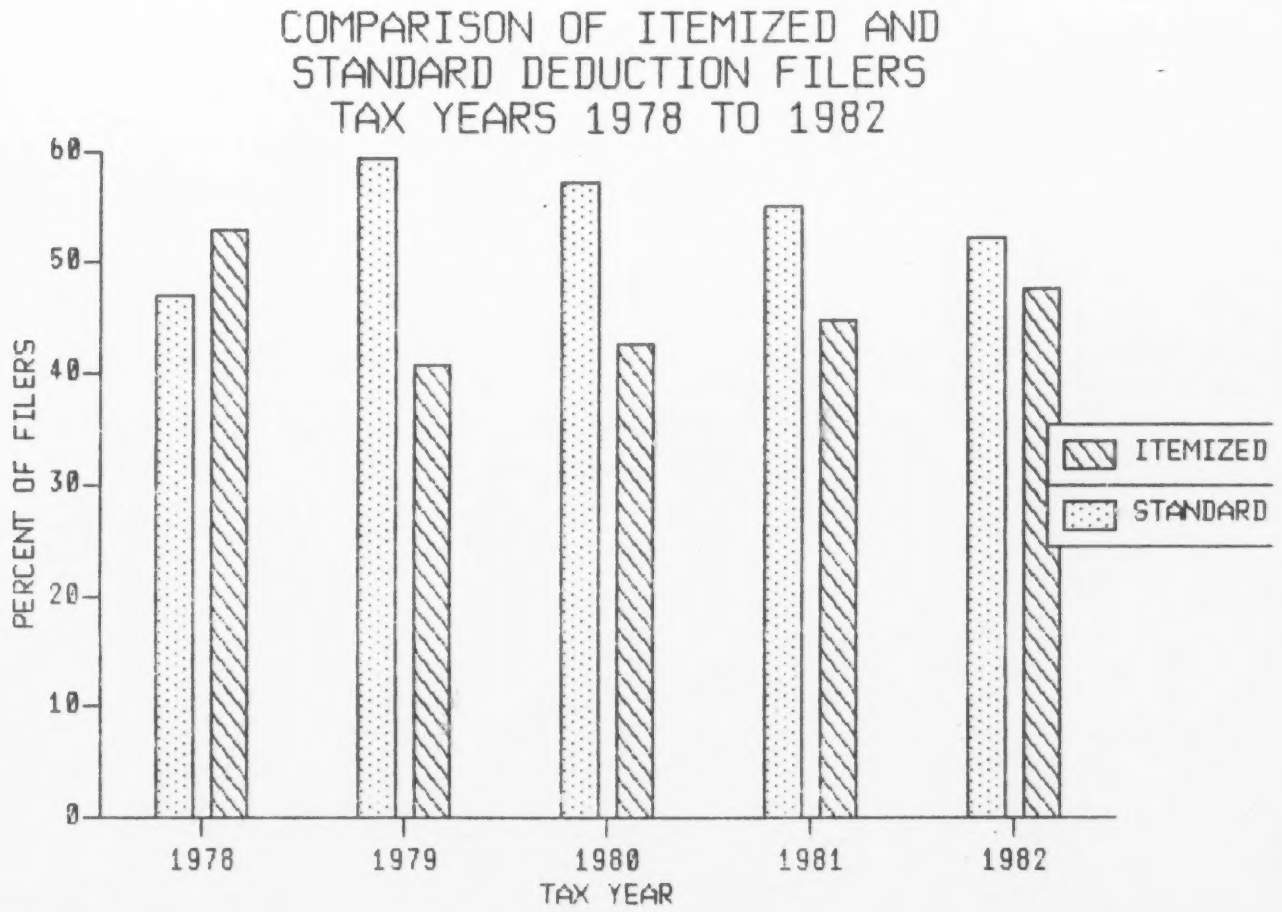
The table below illustrates the variation in distribution of returns, income, and tax, when analyzed by adjusted gross income brackets. For example, persons filing returns showing less than $5,000 of adjusted gross income comprised 24.48 percent of all returns, 4.33 percent of income, and .41 percent of the tax paid. In comparison, filers with income of $50,000 or more represented 1.91 percent of all returns but 17.25 percent of all the tax paid.

ADJUSTED GROSS INCOME SUMMARY

Adjusted Gross Income	Returns		Adjusted Gross Income		Tax Paid	
	Number	% of Total Returns	Dollars (Millions)	% of Total Dollars	Dollars (Millions)	% of Total Dollars
$ 0 - $ 4,999	376,573	24.48%	$ 959.6	4.33%	$ 2.9	.42%
$ 5,000 - $ 9,999	339,254	22.05%	2,513.7	11.33%	39.6	5.79%
$10,000 - $13,999	216,771	14.09%	2,583.9	11.65%	62.1	9.08%
$14,000 - $19,999	248,921	16.18%	4,190.0	18.89%	125.8	18.39%
$20,000 - $24,999	140,565	9.14%	3,140.0	14.16%	105.6	15.44%
$25,000 - $29,999	88,367	5.74%	2,408.9	10.86%	87.7	12.82%
$30,000 - $39,999	73,776	4.80%	2,507.2	11.31%	97.0	14.19%
$40,000 - $49,999	24,808	1.61%	1,098.0	4.95%	45.3	6.62%
$50,000 and over	29,361	1.91%	2,776.2	12.52%	118.0	17.25%
Total	1,538,396	100.00%	$ 22,177.5	100.00%	$ 684.0	100.00%

STANDARD AND ITEMIZED DEDUCTIONS

For 1982 tax returns, the trend of increased use of itemized deductions continued. A total of 734,920 tax filers or 47.77 percent of total filers utilized itemized deductions. As indicated below, the percentage of filers utilizing itemized deductions has increased in each of the last 3 years. However, the rate of utilization remains below that occurring in 1978, prior to the increase in the amount of standard deduction which was effective in 1979.



NON REFUNDABLE CREDITS CLAIMED

Four types of nonrefundable credits may be claimed by the taxpayer. These are the child care credit, personal and dependent credits, non-resident/part-year resident credit, and out-of-state credit. A nonrefundable credit is one that will reduce tax liability to zero, but not below.

Personal and Dependent Credits

For the 1982 tax year, 2,131,354 personal credits were claimed, while there were 906,163 dependent credits which were claimed. The number of personal credits declined by .73 percent, while the number of dependent credits claimed fell by 2.68 percent. Generally speaking, these changes reflect a decline in both the number of tax filers and in the number of persons under 18 in the state.

Child Care Credit

For 1982, Iowa law allowed a child care credit equal to 5 percent of the allowable federal expenses with a maximum credit of $240 for one child or $480 for 2 or more children. The following table shows that use of the child care credit has increased by slightly more than 8 percent in the last year. As in prior years the bulk of the credit is used by married separate filers using itemized deductions.

CHILD CARE CREDIT BY FILING STATUS AND TYPE OF DEDUCTION

Filing Status	Standard Deduction 1982	Standard Deduction 1981	Itemized Deduction 1982	Itemized Deduction 1981	Total 1982	Total 1981
Single or Head of Household	$284,167	$279,232	$ 180,199	$ 170,325	$ 464,366	$ 449,557
Married Joint	84,211	79,415	183,574	157,489	267,785	236,904
Married Separate	544,082	514,399	2,195,334	2,007,335	2,739,416	2,521,734
TOTAL	$912,460	$873,046	$2,559,107	$2,335,149	$3,471,567	$3,208,195

Out-of-State Credits

For the 1982 tax year, 26,915 Iowa residents filed returns with out-of-state credits for taxes paid to other states or foreign countries totaling $9,125,785.

Nonresident - Part Year Resident Credit

For the 1982 tax year, nonresidents and part year residents were taxed differently than in previous years. Prior to 1982, only their Iowa income was considered in calculating tax. Starting with 1982, Iowa tax is calculated as if all their income is taxable in Iowa. Then, the nonresident or part-year resident credit is calculated based on the percentage of non-Iowa income to total income. This credit is subtracted from the tax as calculated on the total income. The result is that the person pays tax on Iowa income in relation to their total income rather than on the amount of Iowa income disregarding the overall income. For 1982, persons claiming the nonresident or part year resident credit had $1.63 billion in adjusted gross income. The computed tax on that income was $77.0 million. However, based on the percentage of income earned outside the state, credits of $54.6 million were claimed. Consequently, the amount of net tax liability owed to Iowa for 1982 was $20.1 million.

METHODS OF PAYMENT

Total tax paid as presented in the report represents the total tax received from withholding, estimated payments, and additional payments, plus any motor fuel credits and less refunds paid to taxpayers. Withholding of income taxes from wages and salaries is required of all employers making a payment of wages and salaries in Iowa to either resident or nonresident employees. Estimated payments are required to be filed during the year by any individual who can reasonably expect to incur $50 or more of tax liability on income not subject to withholding. Estimated payments are primarily paid by the self-employed and those with incomes other than wages and salaries. Additional payments are those payments made to satisfy any remaining tax liability which is due at the time the return is filed.

The motor fuel tax credit shown represents the credits allowed for any motor fuel tax paid on fuel used for nonhighway purposes. Refunds are those payments made by the state to return to filers the amount of collections received from withholding or estimated payments which are in excess of the filer's tax liability. Various sources of funds serving as payment of taxes due and refunds paid are shown in the following table. As shown, withholding from employees paychecks composed the largest part of income tax revenue, with over 83 percent of gross tax collections.

METHODS OF PAYMENT
TAX YEAR 1982

Method	Amount	Percent of Tax Liability
Withholding	$570,056,793.92	83.35%
Estimated Payments	111,018,149.92	16.23%
Additional Payments	141,496,838.24	20.69%
Motor Fuel Credits	6,847,100.56	1.00%
Sub-Total	$829,418,882.64	121.27%
Overpayments	145,459,032.58	21.27%
Net Tax Liability	$683,959,850.06	100.00%

INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS
TAX YEAR 1982

A traditional measurement of a state's income tax structure is the incidence of the tax on residents in that state. This measurement reflects the percentage that net tax liability represents of the net income (AGI) reported on these returns. As the result of the legislation effective for the 1982 tax year the completion of such an analysis on total returns does not reflect the true incidence of the Iowa tax on Iowans. Rather the data is abnormally affected by the inclusion of income from non Iowa sources of nonresidents and part year residents. While the income reflects the total income, the tax paid is accurate and reflects the true liability after the deduction of the nonresident/part-year resident credit.

The impact of the new 1982 provisions is to produce an incidence which is significantly less than that reported in prior years when such data more closely approximated the incidence of the tax on Iowans. While this reduction in incidence affects the incidence at all income levels the most significant abnormalities occur at the middle and upper income levels.

Data presented below is for information purposes only and should not be interpreted as a true measurement of the incidence of the Iowa tax structure. Additional clarification of the subject may be obtained by contacting the Iowa Deparment of Revenue.

Adjusted Gross Income Brackets	Adjusted Gross Income	Tax Paid	Incidence[1]
$ 0 - $ 4,999	$ 959,628,993.00	$ 2,859,678.65	.30%
$ 5,000 - $ 9,999	$ 2,513,711,997.00	$ 39,574,525.35	1.57%
$ 10,000 - $ 13,999	$ 2,583,883,799.00	$ 62,126,984.01	2.40%
$ 14,000 - $ 19,999	$ 4,190,023,430.00	$ 125,781,741.94	3.00%
$ 20,000 - $ 24,999	$ 3,140,025,202.00	$ 105,641,653.78	3.36%
$ 25,000 - $ 29,999	$ 2,408,915,397.00	$ 87,723,441.92	3.64%
$ 30,000 - $ 39,999	$ 2,507,139,003.00	$ 97,021,338.25	3.87%
$ 40,000 - $ 49,999	$ 1,098,000,473.00	$ 45,266,757.13	4.12%
$ 50,000 and over	$ 2,776,195,006.00	$ 117,963,729.03	4.25%
Total	$ 22,177,523,300.00	$ 683,959,850.06	3.08%

[1] Percentage of income paid in state income taxes.

STATISTICAL APPENDIX
GLOSSARY

Pay Returns - returns with tax greater than zero.

No Pay Returns - returns in which tax is zero.

Filing Status

Single - includes filing status 1 (single), 5 (unmarried head of household), and 6 (surviving spouse).

Married joint - filing status 2 (one return filed by the married couple).

Married filing separate - filing status 3 & 4 (married couple filing separately, either on a combined return or on separate returns). Returns are considered separately even if filed on the same return form.

Adjusted Gross Income - from line 1 of Iowa 1040 or line 4 of 1040A.

Net Taxable Income - from line 7 Iowa 1040 or line 8 Iowa 1040A.

Additional Payments - money submitted with extensions or tax return.

Federal Tax

Payments - total amount of federal income tax paid during the tax year.

Refunds - total amount of federal income tax refunds received during the year.

Deduction - net amount of payments and refunds.

TABLE 01

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL ADJUSTED GROSS INCOME	PAY AND NO-PAY RETURNS NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	180,177	$ 317,129,895	$ 261,935,764	222,324	24,624	$ 135,899.08
$ 3,000 - $ 3,999	79,877	$ 279,422,819	$ 222,120,030	106,103	14,598	$ 816,264.41
$ 4,000 - $ 4,999	80,702	$ 363,076,279	$ 284,955,982	113,801	18,895	$ 1,712,704.88
$ 5,000 - $ 5,999	74,439	$ 409,061,697	$ 300,227,479	105,932	20,651	$ 4,170,139.44
$ 6,000 - $ 6,999	69,905	$ 454,040,366	$ 329,603,200	99,955	22,017	$ 5,971,170.89
$ 7,000 - $ 7,999	67,657	$ 507,288,848	$ 367,794,535	95,357	23,982	$ 7,994,988.46
$ 8,000 - $ 8,999	65,046	$ 552,507,013	$ 399,620,259	90,128	24,534	$ 9,821,836.76
$ 9,000 - $ 9,999	62,207	$ 590,814,073	$ 427,427,552	85,515	25,601	$ 11,616,389.80
$ 10,000 - $ 11,999	114,796	$ 1,260,455,864	$ 913,847,774	155,812	53,188	$ 28,265,606.53
$ 12,000 - $ 13,999	101,975	$ 1,323,427,935	$ 959,035,560	137,978	56,806	$ 33,861,377.48
$ 14,000 - $ 15,999	91,987	$ 1,378,341,237	$ 996,064,544	123,644	60,150	$ 38,893,331.36
$ 16,000 - $ 17,999	83,311	$ 1,414,804,542	$ 1,015,963,776	111,765	62,116	$ 42,692,797.23
$ 18,000 - $ 19,999	73,623	$ 1,396,877,651	$ 996,353,937	98,846	61,377	$ 44,195,613.35
$ 20,000 - $ 21,999	62,676	$ 1,314,635,940	$ 927,918,607	85,547	59,094	$ 43,106,726.62
$ 22,000 - $ 24,999	77,889	$ 1,825,389,262	$ 1,278,798,625	107,630	81,015	$ 62,534,927.16
$ 25,000 - $ 29,999	88,367	$ 2,408,915,397	$ 1,673,244,536	125,966	103,104	$ 87,723,441.92
$ 30,000 - $ 34,999	47,991	$ 1,546,436,474	$ 1,054,831,682	71,427	59,445	$ 59,122,196.24
$ 35,000 - $ 39,999	25,785	$ 960,702,529	$ 643,137,810	39,737	31,807	$ 37,899,142.01
$ 40,000 - $ 49,999	24,808	$ 1,098,000,473	$ 717,188,261	39,318	30,461	$ 45,266,757.13
$ 50,000 - $ 74,999	18,315	$ 1,087,121,254	$ 674,951,534	29,758	21,644	$ 46,797,724.23
$ 75,000 - $ 99,999	5,112	$ 437,147,968	$ 254,175,053	8,313	6,166	$ 19,590,623.93
$100,000 AND OVER	5,934	$ 1,251,925,784	$ 715,873,276	9,704	7,230	$ 51,575,380.87
NO AGI	35,817	$ 0	$ 914,951	66,794	37,658	$ 194,810.28
TOTALS	1,538,396	$ 22,177,523,300	$ 15,415,984,727	2,131,354	906,163	$ 683,959,850.06

TABLE 02

TOTAL PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	11,777	$ 30,999,030	$ 27,798,470	11,888	303	$ 135,899.08
$ 3,000 - $ 3,999	42,002	$ 147,607,565	$ 120,608,174	45,663	2,910	$ 816,264.41
$ 4,000 - $ 4,999	44,600	$ 200,503,625	$ 157,900,172	52,474	5,771	$ 1,712,704.88
$ 5,000 - $ 5,999	67,026	$ 368,481,778	$ 286,410,149	90,783	15,372	$ 4,170,139.44
$ 6,000 - $ 6,999	64,646	$ 420,036,998	$ 319,728,665	89,036	18,173	$ 5,971,170.89
$ 7,000 - $ 7,999	64,086	$ 480,616,573	$ 361,108,732	88,135	21,008	$ 7,994,988.46
$ 8,000 - $ 8,999	62,492	$ 530,847,552	$ 394,753,093	84,998	22,434	$ 9,821,836.76
$ 9,000 - $ 9,999	60,187	$ 571,657,457	$ 423,500,843	81,523	24,056	$ 11,616,389.80
$ 10,000 - $ 11,999	112,013	$ 1,230,022,889	$ 908,139,897	150,399	51,386	$ 28,265,606.53
$ 12,000 - $ 13,999	100,132	$ 1,299,586,342	$ 954,341,857	134,384	55,517	$ 33,861,377.48
$ 14,000 - $ 15,999	90,797	$ 1,360,585,415	$ 992,312,042	121,356	59,461	$ 38,893,331.36
$ 16,000 - $ 17,999	82,508	$ 1,401,211,014	$ 1,013,122,874	110,222	61,598	$ 42,692,797.23
$ 18,000 - $ 19,999	73,087	$ 1,386,717,456	$ 993,903,176	97,838	61,002	$ 44,195,613.35
$ 20,000 - $ 21,999	62,297	$ 1,306,698,877	$ 926,066,568	84,873	58,828	$ 43,106,726.62
$ 22,000 - $ 24,999	77,448	$ 1,815,047,541	$ 1,276,139,708	106,833	80,706	$ 62,534,927.16
$ 25,000 - $ 29,999	87,905	$ 2,396,326,792	$ 1,669,880,317	125,169	102,710	$ 87,723,441.92
$ 30,000 - $ 34,999	47,725	$ 1,537,826,974	$ 1,052,918,974	70,950	59,216	$ 59,122,196.24
$ 35,000 - $ 39,999	25,614	$ 954,308,585	$ 641,721,529	39,404	31,655	$ 37,899,142.01
$ 40,000 - $ 49,999	24,586	$ 1,088,155,834	$ 715,267,229	38,890	30,290	$ 45,266,757.13
$ 50,000 - $ 74,999	18,104	$ 1,074,470,214	$ 672,634,139	29,360	21,414	$ 46,797,724.23
$ 75,000 - $ 99,999	5,024	$ 429,526,324	$ 252,866,342	8,137	6,059	$ 19,590,623.93
$100,000 AND OVER	5,809	$ 1,218,382,166	$ 703,539,460	9,458	7,101	$ 51,575,380.87
NO AGI	212	$ 0	$ 234,603	400	253	$ 194,810.28
TOTALS	1,230,077	$ 21,249,617,001	$ 14,864,897,013	1,672,173	797,223	$ 683,959,850.06

TABLE 03

TOTAL NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS		ADJUSTED GROSS INCOME		NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS		TAX PAID
$ 1 - $ 2,999	168,400	$	286,130,865	$	234,137,294	210,436	24,321	$	.00
$ 3,000 - $ 3,999	37,875	$	131,815,254	$	101,511,856	60,440	11,688	$	.00
$ 4,000 - $ 4,999	36,102	$	162,572,654	$	127,055,810	61,327	13,124	$	.00
$ 5,000 - $ 5,999	7,413	$	40,579,919	$	13,817,330	15,149	5,279	$	.00
$ 6,000 - $ 6,999	5,259	$	34,003,368	$	9,874,535	10,919	3,844	$	.00
$ 7,000 - $ 7,999	3,571	$	26,672,275	$	6,685,803	7,222	2,974	$	.00
$ 8,000 - $ 8,999	2,554	$	21,659,461	$	4,867,166	5,130	2,100	$	.00
$ 9,000 - $ 9,999	2,020	$	19,156,616	$	3,926,709	3,992	1,545	$	.00
$ 10,000 - $ 11,999	2,783	$	30,432,975	$	5,707,877	5,413	1,802	$	.00
$ 12,000 - $ 13,999	1,843	$	23,841,593	$	4,693,703	3,594	1,289	$	.00
$ 14,000 - $ 15,999	1,190	$	17,755,822	$	3,752,502	2,288	689	$	.00
$ 16,000 - $ 17,999	803	$	13,593,528	$	2,840,902	1,543	518	$	.00
$ 18,000 - $ 19,999	536	$	10,160,195	$	2,450,761	1,008	375	$	.00
$ 20,000 - $ 21,999	379	$	7,937,063	$	1,852,039	674	266	$	.00
$ 22,000 - $ 24,999	441	$	10,341,721	$	2,658,917	797	309	$	.00
$ 25,000 - $ 29,999	462	$	12,588,605	$	3,364,219	797	394	$	.00
$ 30,000 - $ 34,999	266	$	8,609,500	$	1,912,708	477	229	$	.00
$ 35,000 - $ 39,999	171	$	6,393,944	$	1,416,281	333	152	$	.00
$ 40,000 - $ 49,999	222	$	9,844,639	$	1,921,032	428	171	$	.00
$ 50,000 - $ 74,999	211	$	12,651,040	$	2,317,395	398	230	$	.00
$ 75,000 - $ 99,999	88	$	7,621,644	$	1,308,711	176	107	$	.00
$100,000 AND OVER	125	$	33,543,618	$	12,333,816	246	129	$	.00
NO AGI	35,605	$	0	$	680,348	66,394	37,405	$	.00
TOTALS	308,319	$	927,906,299	$	551,087,714	459,181	108,940	$	.00

TABLE 04

TOTAL SINGLE PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	696	$ 1,824,085	$ 1,617,151	708	8	$ 15,767.79
$ 3,000 - $ 3,999	14,926	$ 51,937,645	$ 42,699,907	14,962	122	$ 317,872.19
$ 4,000 - $ 4,999	10,448	$ 46,673,662	$ 37,755,680	10,566	135	$ 477,211.51
$ 5,000 - $ 5,999	26,603	$ 146,105,066	$ 115,313,039	34,198	3,051	$ 1,760,837.20
$ 6,000 - $ 6,999	24,173	$ 157,016,850	$ 121,269,837	31,759	3,334	$ 2,375,658.22
$ 7,000 - $ 7,999	24,039	$ 180,276,201	$ 137,545,946	31,577	3,856	$ 3,166,789.68
$ 8,000 - $ 8,999	22,472	$ 190,843,046	$ 144,213,704	29,486	3,870	$ 3,703,614.70
$ 9,000 - $ 9,999	20,795	$ 197,475,001	$ 148,798,920	27,417	4,282	$ 4,185,433.69
$ 10,000 - $ 11,999	37,521	$ 411,619,875	$ 309,727,134	49,504	8,201	$ 9,896,102.72
$ 12,000 - $ 13,999	31,109	$ 403,467,570	$ 302,780,104	41,185	7,610	$ 11,020,146.07
$ 14,000 - $ 15,999	26,019	$ 389,341,439	$ 289,803,586	34,306	6,839	$ 11,634,185.43
$ 16,000 - $ 17,999	21,950	$ 372,620,669	$ 274,715,563	28,860	6,237	$ 11,846,403.02
$ 18,000 - $ 19,999	17,710	$ 335,792,894	$ 244,608,309	23,392	5,320	$ 11,058,841.36
$ 20,000 - $ 21,999	13,906	$ 291,490,711	$ 209,350,291	18,511	4,789	$ 9,896,994.65
$ 22,000 - $ 24,999	15,434	$ 361,162,151	$ 255,114,421	20,760	5,706	$ 12,647,437.86
$ 25,000 - $ 29,999	14,891	$ 404,468,574	$ 280,993,214	20,389	6,048	$ 14,769,409.19
$ 30,000 - $ 34,999	6,990	$ 225,210,525	$ 151,958,456	9,963	2,841	$ 8,481,248.83
$ 35,000 - $ 39,999	3,547	$ 132,122,630	$ 87,393,174	5,301	1,254	$ 5,156,780.70
$ 40,000 - $ 49,999	3,210	$ 142,013,124	$ 91,769,839	5,016	1,032	$ 5,796,470.01
$ 50,000 - $ 74,999	2,318	$ 138,040,114	$ 84,618,215	3,750	710	$ 5,963,715.80
$ 75,000 - $ 99,999	600	$ 51,236,773	$ 29,525,692	958	195	$ 2,277,029.82
$100,000 AND OVER	603	$ 118,914,061	$ 64,580,013	979	192	$ 5,244,187.50
NO AGI	22	$ 0	$ 45,266	29	12	$ 25,709.00
TOTALS	339,982	$ 4,749,652,666	$ 3,426,197,461	443,576	75,644	$ 141,717,846.94

TABLE 05

SINGLE NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	87,785	$ 150,775,672	$ 127,304,410	97,867	6,892	$ .00
$ 3,000 - $ 3,999	20,041	$ 70,223,355	$ 57,782,825	25,697	2,940	$ .00
$ 4,000 - $ 4,999	22,197	$ 100,091,641	$ 81,757,440	30,397	3,405	$ .00
$ 5,000 - $ 5,999	2,016	$ 11,030,252	$ 3,020,233	3,638	740	$ .00
$ 6,000 - $ 6,999	1,427	$ 9,220,474	$ 1,824,490	2,577	521	$ .00
$ 7,000 - $ 7,999	994	$ 7,435,208	$ 1,242,345	1,811	373	$ .00
$ 8,000 - $ 8,999	782	$ 6,644,361	$ 869,929	1,447	229	$ .00
$ 9,000 - $ 9,999	676	$ 6,413,447	$ 783,483	1,269	151	$ .00
$ 10,000 - $ 11,999	1,009	$ 11,058,876	$ 982,051	1,927	187	$ .00
$ 12,000 - $ 13,999	647	$ 8,394,722	$ 874,607	1,222	92	$ .00
$ 14,000 - $ 15,999	450	$ 6,701,068	$ 649,962	848	52	$ .00
$ 16,000 - $ 17,999	269	$ 4,533,269	$ 475,985	502	33	$ .00
$ 18,000 - $ 19,999	149	$ 2,820,257	$ 397,622	268	31	$ .00
$ 20,000 - $ 21,999	94	$ 1,959,818	$ 276,213	165	20	$ .00
$ 22,000 - $ 24,999	106	$ 2,473,064	$ 339,791	181	24	$ .00
$ 25,000 - $ 29,999	86	$ 2,343,708	$ 359,245	137	14	$ .00
$ 30,000 - $ 34,999	65	$ 2,115,242	$ 191,171	114	20	$ .00
$ 35,000 - $ 39,999	26	$ 976,171	$ 65,846	43	3	$ .00
$ 40,000 - $ 49,999	49	$ 2,178,457	$ 187,021	82	11	$ .00
$ 50,000 - $ 74,999	50	$ 3,014,592	$ 186,851	86	25	$ .00
$ 75,000 - $ 99,999	14	$ 1,179,718	$ 74,630	24	0	$ .00
$100,000 AND OVER	17	$ 4,478,732	$ 754,887	27	6	$ .00
NO AGI	9,521	$ 0	$ 218,399	11,747	1,450	$ .00
TOTALS	148,470	$ 416,062,104	$ 280,619,436	182,076	17,219	$ .00

TABLE 06

TOTAL MARRIED JOINT PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	32	$ 58,026	$ 43,386	72	29	$ 10,719.02
$ 3,000 - $ 3,999	37	$ 130,996	$ 97,295	85	21	$ 7,272.83
$ 4,000 - $ 4,999	89	$ 404,961	$ 327,690	207	36	$ 8,609.67
$ 5,000 - $ 5,999	5,239	$ 28,894,661	$ 23,917,836	12,988	4,571	$ 250,050.83
$ 6,000 - $ 6,999	5,962	$ 38,814,333	$ 30,712,667	14,701	5,655	$ 444,295.10
$ 7,000 - $ 7,999	6,726	$ 50,466,120	$ 38,802,649	16,227	6,648	$ 706,106.04
$ 8,000 - $ 8,999	6,911	$ 58,703,449	$ 44,187,395	16,329	7,311	$ 935,401.08
$ 9,000 - $ 9,999	7,002	$ 66,513,350	$ 49,164,193	16,344	7,581	$ 1,169,961.62
$ 10,000 - $ 11,999	14,160	$ 155,786,455	$ 114,142,542	32,077	16,677	$ 3,181,256.88
$ 12,000 - $ 13,999	14,721	$ 191,236,836	$ 138,961,481	32,601	18,957	$ 4,539,911.89
$ 14,000 - $ 15,999	14,849	$ 222,721,057	$ 161,172,279	32,179	20,696	$ 5,916,949.30
$ 16,000 - $ 17,999	14,869	$ 252,699,127	$ 182,158,943	31,812	21,183	$ 7,261,549.02
$ 18,000 - $ 19,999	14,408	$ 273,635,989	$ 196,619,125	30,489	21,198	$ 8,351,704.37
$ 20,000 - $ 21,999	14,040	$ 294,663,507	$ 210,327,349	29,533	21,509	$ 9,405,112.67
$ 22,000 - $ 24,999	19,666	$ 461,653,528	$ 329,319,193	41,021	31,045	$ 15,618,946.04
$ 25,000 - $ 29,999	26,680	$ 729,607,785	$ 517,608,880	55,433	43,136	$ 26,470,001.03
$ 30,000 - $ 34,999	16,898	$ 545,032,678	$ 380,897,634	35,184	27,846	$ 20,806,534.23
$ 35,000 - $ 39,999	9,880	$ 368,284,543	$ 252,248,322	20,692	16,191	$ 14,291,289.11
$ 40,000 - $ 49,999	9,864	$ 436,858,785	$ 291,108,195	20,898	16,257	$ 17,406,905.85
$ 50,000 - $ 74,999	7,120	$ 421,840,773	$ 264,287,248	15,529	11,226	$ 16,511,057.72
$ 75,000 - $ 99,999	1,888	$ 161,206,203	$ 94,147,128	4,199	3,015	$ 6,377,850.58
$100,000 AND OVER	2,054	$ 436,449,618	$ 246,251,575	4,684	3,352	$ 13,982,308.56
NO AGI	157	$ 0	$ 61,047	335	224	$ 165,129.06
TOTALS	213,252	$ 5,195,662,780	$ 3,566,564,052	463,619	304,364	$ 173,818,922.50

TABLE 07

TOTAL MARRIED JOINT NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	15,229	$ 25,524,272	$ 22,454,774	37,200	14,559	$ .00
$ 3,000 - $ 3,999	7,615	$ 26,755,029	$ 22,726,981	19,145	6,742	$ .00
$ 4,000 - $ 4,999	9,470	$ 42,804,298	$ 36,145,529	24,385	8,084	$ .00
$ 5,000 - $ 5,999	3,166	$ 17,387,657	$ 6,122,826	8,458	3,296	$ .00
$ 6,000 - $ 6,999	2,441	$ 15,798,799	$ 4,799,474	6,540	2,467	$ .00
$ 7,000 - $ 7,999	1,712	$ 12,782,164	$ 3,265,381	4,347	2,017	$ .00
$ 8,000 - $ 8,999	1,181	$ 10,003,661	$ 2,229,714	2,946	1,468	$ .00
$ 9,000 - $ 9,999	874	$ 8,289,966	$ 1,487,404	2,170	1,087	$ .00
$ 10,000 - $ 11,999	1,074	$ 11,726,954	$ 1,808,789	2,680	1,226	$ .00
$ 12,000 - $ 13,999	737	$ 9,495,260	$ 1,238,553	1,844	950	$ .00
$ 14,000 - $ 15,999	412	$ 6,156,174	$ 740,483	1,065	467	$ .00
$ 16,000 - $ 17,999	306	$ 5,206,396	$ 589,399	787	348	$ .00
$ 18,000 - $ 19,999	210	$ 3,986,447	$ 518,033	533	281	$ .00
$ 20,000 - $ 21,999	157	$ 3,293,327	$ 390,148	370	184	$ .00
$ 22,000 - $ 24,999	191	$ 4,487,532	$ 709,993	459	209	$ .00
$ 25,000 - $ 29,999	204	$ 5,555,449	$ 779,006	470	271	$ .00
$ 30,000 - $ 34,999	120	$ 3,875,407	$ 563,151	269	160	$ .00
$ 35,000 - $ 39,999	94	$ 3,513,382	$ 543,289	230	116	$ .00
$ 40,000 - $ 49,999	117	$ 5,215,324	$ 796,421	274	137	$ .00
$ 50,000 - $ 74,999	121	$ 7,236,659	$ 1,241,467	263	175	$ .00
$ 75,000 - $ 99,999	56	$ 4,829,031	$ 577,353	130	84	$ .00
$100,000 AND OVER	78	$ 20,559,402	$ 7,283,271	181	103	$ .00
NO AGI	24,839	$ 0	$ 301,175	53,298	35,339	$ .00
TOTALS	70,404	$ 254,482,590	$ 117,312,614	168,044	79,770	$ .00

TABLE 08

TOTAL MARRIED SEPARATE PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	11,049	$ 29,116,919	$ 26,137,933	11,108	266	$ 109,412.27
$ 3,000 - $ 3,999	27,039	$ 95,538,924	$ 77,810,972	30,616	2,767	$ 491,119.39
$ 4,000 - $ 4,999	34,063	$ 153,425,002	$ 119,816,802	41,701	5,600	$ 1,226,883.70
$ 5,000 - $ 5,999	35,184	$ 193,482,051	$ 147,179,274	43,597	7,750	$ 2,159,251.41
$ 6,000 - $ 6,999	34,511	$ 224,205,815	$ 167,746,161	42,576	9,184	$ 3,151,217.57
$ 7,000 - $ 7,999	33,321	$ 249,874,252	$ 184,760,137	40,331	10,504	$ 4,122,092.74
$ 8,000 - $ 8,999	33,109	$ 281,301,057	$ 206,351,994	39,183	11,253	$ 5,182,820.98
$ 9,000 - $ 9,999	32,390	$ 307,669,106	$ 225,537,730	37,762	12,193	$ 6,260,994.49
$ 10,000 - $ 11,999	60,332	$ 662,616,559	$ 484,270,221	68,818	26,508	$ 15,188,246.93
$ 12,000 - $ 13,999	54,302	$ 704,881,936	$ 512,600,272	60,598	28,950	$ 18,301,319.52
$ 14,000 - $ 15,999	49,929	$ 748,522,919	$ 541,336,177	54,871	31,926	$ 21,342,196.63
$ 16,000 - $ 17,999	45,689	$ 775,891,218	$ 556,248,368	49,550	34,178	$ 23,584,845.19
$ 18,000 - $ 19,999	40,969	$ 777,288,573	$ 552,675,742	43,957	34,484	$ 24,785,067.62
$ 20,000 - $ 21,999	34,351	$ 720,544,659	$ 506,388,928	36,829	32,530	$ 23,804,619.30
$ 22,000 - $ 24,999	42,348	$ 992,231,862	$ 691,706,094	45,052	43,955	$ 34,268,543.26
$ 25,000 - $ 29,999	46,334	$ 1,262,250,433	$ 871,278,223	49,347	53,526	$ 46,484,031.70
$ 30,000 - $ 34,999	23,837	$ 767,583,771	$ 520,062,884	25,803	28,529	$ 29,834,413.18
$ 35,000 - $ 39,999	12,187	$ 453,901,412	$ 302,080,033	13,411	14,210	$ 18,451,072.20
$ 40,000 - $ 49,999	11,512	$ 509,283,925	$ 332,389,195	12,976	13,001	$ 22,063,381.27
$ 50,000 - $ 74,999	8,666	$ 514,589,327	$ 323,728,676	10,081	9,478	$ 24,322,950.71
$ 75,000 - $ 99,999	2,536	$ 217,083,348	$ 129,193,522	2,980	2,849	$ 10,935,743.53
$100,000 AND OVER	3,152	$ 663,018,487	$ 392,707,872	3,795	3,557	$ 32,348,884.81
NO AGI	33	$ 0	$ 128,290	36	17	$ 3,972.22
TOTALS	676,843	$ 11,304,301,555	$ 7,872,135,500	764,978	417,215	$ 368,423,080.62

TABLE 09

TOTAL MARRIED SEPARATE NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	65,386	$ 109,830,921	$ 84,378,110	75,369	2,870	$ .00
$ 3,000 - $ 3,999	10,219	$ 34,836,870	$ 21,002,050	15,598	2,006	$ .00
$ 4,000 - $ 4,999	4,435	$ 19,676,715	$ 9,152,841	6,545	1,635	$ .00
$ 5,000 - $ 5,999	2,231	$ 12,162,010	$ 4,674,271	3,053	1,243	$ .00
$ 6,000 - $ 6,999	1,391	$ 8,984,095	$ 3,250,571	1,802	856	$ .00
$ 7,000 - $ 7,999	865	$ 6,454,903	$ 2,178,077	1,064	584	$ .00
$ 8,000 - $ 8,999	591	$ 5,011,439	$ 1,767,523	737	403	$ .00
$ 9,000 - $ 9,999	470	$ 4,453,203	$ 1,655,822	553	307	$ .00
$ 10,000 - $ 11,999	700	$ 7,647,145	$ 2,917,037	806	389	$ .00
$ 12,000 - $ 13,999	459	$ 5,951,611	$ 2,580,543	528	247	$ .00
$ 14,000 - $ 15,999	328	$ 4,898,580	$ 2,362,057	375	170	$ .00
$ 16,000 - $ 17,999	228	$ 3,853,863	$ 1,775,518	254	137	$ .00
$ 18,000 - $ 19,999	177	$ 3,353,491	$ 1,535,106	207	63	$ .00
$ 20,000 - $ 21,999	128	$ 2,683,918	$ 1,185,678	139	62	$ .00
$ 22,000 - $ 24,999	144	$ 3,381,125	$ 1,609,133	157	76	$ .00
$ 25,000 - $ 29,999	172	$ 4,689,448	$ 2,225,968	190	109	$ .00
$ 30,000 - $ 34,999	81	$ 2,618,851	$ 1,158,386	94	49	$ .00
$ 35,000 - $ 39,999	51	$ 1,904,391	$ 807,146	60	33	$ .00
$ 40,000 - $ 49,999	56	$ 2,450,858	$ 937,590	72	23	$ .00
$ 50,000 - $ 74,999	40	$ 2,399,789	$ 889,077	49	30	$ .00
$ 75,000 - $ 99,999	18	$ 1,612,895	$ 656,728	22	23	$ .00
$100,000 AND OVER	30	$ 8,505,484	$ 4,295,658	38	20	$ .00
NO AGI	1,245	$ 0	$ 160,774	1,349	616	$ .00
TOTALS	89,445	$ 257,361,605	$ 153,155,664	109,061	11,951	$ .00

TABLE 10

TOTAL PAY AND NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
ADAIR	4,642	$ 50,696,950	$ 37,391,806	7,140	2,520	$ 1,567,315.25
ADAMS	2,628	$ 27,523,744	$ 20,104,873	4,118	1,456	$ 822,717.34
ALLAMAKEE	7,319	$ 76,148,902	$ 54,390,848	10,447	4,777	$ 2,138,970.47
APPANOOSE	6,495	$ 71,132,314	$ 51,425,700	9,803	3,951	$ 2,066,785.49
AUDUBON	4,304	$ 46,313,056	$ 33,927,168	6,489	2,406	$ 1,398,094.96
BENTON	11,757	$ 150,538,440	$ 108,146,605	16,523	7,156	$ 4,779,353.30
BLACK HAWK	67,406	$ 1,085,409,166	$ 743,230,529	90,871	40,134	$ 36,552,614.01
BOONE	13,600	$ 184,577,095	$ 130,508,912	18,858	7,142	$ 5,887,307.01
BREMER	12,944	$ 179,501,971	$ 126,425,650	17,956	8,259	$ 5,855,399.50
BUCHANAN	10,401	$ 134,176,378	$ 96,223,142	14,869	7,646	$ 4,342,660.31
BUENA VISTA	10,964	$ 139,982,217	$ 98,803,015	15,804	6,031	$ 4,360,088.67
BUTLER	8,717	$ 106,517,924	$ 76,396,548	12,692	5,307	$ 3,353,290.65
CALHOUN	7,131	$ 87,407,222	$ 62,383,950	10,603	3,915	$ 2,814,322.29
CARROLL	12,468	$ 163,978,976	$ 114,292,020	17,086	8,309	$ 5,304,412.77
CASS	9,234	$ 111,219,493	$ 79,371,928	13,301	4,972	$ 3,402,099.89
CEDAR	9,817	$ 131,681,580	$ 95,014,197	13,781	5,546	$ 4,373,511.13
CERRO GORDO	25,949	$ 363,837,025	$ 251,654,329	35,391	13,364	$ 11,703,339.63
CHEROKEE	8,303	$ 108,171,409	$ 78,466,970	11,866	5,004	$ 3,639,884.55
CHICKASAW	7,425	$ 87,658,814	$ 63,503,757	10,590	5,080	$ 2,738,908.59
CLARKE	4,115	$ 44,977,105	$ 32,735,095	6,157	2,295	$ 1,313,956.38
CLAY	10,501	$ 135,476,482	$ 94,329,575	14,440	5,723	$ 4,224,340.76
CLAYTON	9,750	$ 103,801,644	$ 76,017,186	14,034	6,366	$ 3,004,078.75
CLINTON	28,805	$ 414,598,146	$ 293,749,979	39,920	18,041	$ 13,659,342.65
CRAWFORD	9,704	$ 119,354,284	$ 86,142,197	13,755	6,216	$ 3,808,277.91
DALLAS	16,394	$ 231,335,232	$ 161,518,040	22,219	9,570	$ 7,467,942.86
DAVIS	4,041	$ 43,516,510	$ 31,352,197	6,098	2,669	$ 1,266,358.62
DECATUR	3,872	$ 38,661,004	$ 27,876,763	5,794	2,311	$ 1,037,560.70
DELAWARE	8,841	$ 106,473,126	$ 77,330,794	12,454	6,552	$ 3,450,315.91
DES MOINES	23,488	$ 338,584,608	$ 237,704,490	32,206	13,397	$ 11,051,393.73
DICKINSON	8,480	$ 110,745,638	$ 76,297,231	12,122	4,242	$ 3,417,443.79
DUBUQUE	45,811	$ 643,522,929	$ 447,970,286	60,983	32,065	$ 20,800,489.52
EMMET	6,710	$ 83,598,022	$ 58,848,469	9,453	4,104	$ 2,526,942.90
FAYETTE	11,965	$ 138,786,429	$ 99,190,021	17,138	7,748	$ 4,209,085.50
FLOYD	9,849	$ 122,305,921	$ 87,030,456	14,047	5,865	$ 3,888,905.93
FRANKLIN	6,528	$ 85,969,122	$ 60,928,812	9,576	3,541	$ 2,886,624.51
FREMONT	4,376	$ 52,650,140	$ 38,443,941	6,558	2,453	$ 1,543,953.44
GREENE	6,296	$ 80,781,873	$ 58,296,128	9,265	3,456	$ 2,658,302.53
GRUNDY	7,550	$ 104,465,343	$ 74,122,039	10,653	4,180	$ 3,474,858.18
GUTHRIE	6,171	$ 71,788,688	$ 52,403,602	9,236	3,343	$ 2,275,324.40
HAMILTON	9,972	$ 129,867,706	$ 92,106,292	13,845	5,247	$ 4,322,136.44
HANCOCK	6,933	$ 86,033,841	$ 61,030,238	9,997	4,234	$ 2,692,105.54
HARDIN	11,831	$ 153,356,680	$ 108,963,254	16,974	6,347	$ 4,972,237.95
HARRISON	7,563	$ 91,570,181	$ 66,026,525	11,265	4,549	$ 2,575,970.60
HENRY	9,742	$ 121,973,720	$ 87,248,160	13,813	5,667	$ 3,741,709.41
HOWARD	5,418	$ 55,047,862	$ 40,036,019	8,160	3,441	$ 1,552,749.68
HUMBOLDT	6,465	$ 86,592,359	$ 61,737,018	9,412	3,647	$ 2,871,976.44
IDA	4,644	$ 56,712,462	$ 41,126,455	6,960	2,695	$ 1,854,164.27
IOWA	8,908	$ 109,396,116	$ 79,047,172	12,305	4,620	$ 3,506,442.05
JACKSON	10,690	$ 122,839,063	$ 88,811,944	15,162	7,272	$ 3,734,162.82
JASPER	19,325	$ 264,008,146	$ 188,886,556	26,620	10,553	$ 8,685,595.36
JEFFERSON	7,499	$ 89,284,726	$ 63,741,270	10,790	4,065	$ 2,748,862.16

TABLE 10 (CONTD)

TOTAL PAY AND NO-PAY RETURNS BY COUNTY

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
JOHNSON	42,843	$ 647,217,745	$ 440,895,489	54,103	20,463	$ 20,611,025.87
JONES	9,653	$ 121,344,885	$ 87,626,032	13,723	6,053	$ 3,899,221.99
KEOKUK	6,686	$ 75,719,176	$ 56,055,922	9,918	3,700	$ 2,418,875.28
KOSSUTH	11,253	$ 140,619,020	$ 99,209,089	16,056	7,060	$ 4,433,418.99
LEE	20,641	$ 285,886,696	$ 203,190,756	28,770	12,397	$ 9,075,128.02
LINN	90,907	$ 1,427,427,683	$ 977,947,967	119,457	52,874	$ 46,871,664.16
LOUISA	5,864	$ 79,810,383	$ 57,309,753	8,358	3,626	$ 2,636,040.43
LUCAS	4,986	$ 59,735,989	$ 42,752,993	7,400	2,799	$ 1,877,744.94
LYON	6,236	$ 74,080,257	$ 53,519,674	9,180	4,325	$ 2,316,780.68
MADISON	6,349	$ 74,996,263	$ 53,210,655	9,220	3,822	$ 2,234,946.21
MAHASKA	10,779	$ 132,930,445	$ 94,666,350	15,414	5,985	$ 4,154,237.75
MARION	15,172	$ 208,120,373	$ 145,985,857	21,016	8,817	$ 6,597,171.00
MARSHALL	22,524	$ 337,467,655	$ 234,040,761	30,416	12,545	$ 11,097,444.45
MILLS	6,353	$ 80,768,539	$ 57,464,931	8,870	3,934	$ 2,169,748.73
MITCHELL	6,243	$ 74,246,916	$ 54,287,133	9,119	3,712	$ 2,406,744.02
MONONA	5,545	$ 65,977,583	$ 48,226,643	8,528	3,093	$ 2,133,373.83
MONROE	4,174	$ 46,526,204	$ 33,930,724	6,118	2,388	$ 1,427,264.63
MONTGOMERY	7,192	$ 89,942,327	$ 65,321,539	10,517	3,700	$ 2,898,307.36
MUSCATINE	21,548	$ 336,993,768	$ 233,986,349	29,148	13,702	$ 11,368,385.53
OBRIEN	9,284	$ 115,228,761	$ 82,083,137	13,403	5,327	$ 3,632,464.95
OSCEOLA	4,088	$ 49,988,552	$ 35,579,900	6,062	2,368	$ 1,532,357.05
PAGE	9,675	$ 118,582,485	$ 84,950,380	14,039	5,132	$ 3,716,196.19
PALO ALTO	6,279	$ 78,612,515	$ 55,823,169	9,214	3,829	$ 2,512,515.35
PLYMOUTH	12,281	$ 159,788,140	$ 114,744,080	17,730	8,008	$ 5,221,653.93
POCAHONTAS	5,688	$ 72,007,690	$ 51,658,958	8,651	3,306	$ 2,342,919.77
POLK	169,393	$ 2,739,939,557	$ 1,844,686,087	220,117	89,912	$ 91,158,970.26
POTTAWATTAMIE	41,114	$ 567,694,396	$ 396,068,220	55,951	24,428	$ 12,754,325.63
POWESHIEK	10,228	$ 132,988,154	$ 94,895,058	14,283	5,436	$ 4,229,427.71
RINGGOLD	2,946	$ 27,798,097	$ 20,288,342	4,598	1,594	$ 760,235.22
SAC	7,122	$ 87,805,619	$ 63,496,294	10,689	4,020	$ 2,973,188.24
SCOTT	81,410	$ 1,378,907,856	$ 940,965,362	109,067	50,920	$ 46,716,505.10
SHELBY	7,602	$ 94,045,504	$ 68,006,948	11,081	4,760	$ 3,013,285.02
SIOUX	14,603	$ 184,757,364	$ 128,577,288	20,753	10,457	$ 5,719,914.34
STORY	34,156	$ 494,298,950	$ 338,734,367	44,648	16,786	$ 15,679,967.30
TAMA	10,074	$ 122,390,290	$ 87,944,489	14,543	5,756	$ 3,820,851.00
TAYLOR	3,932	$ 38,969,808	$ 29,014,584	6,155	2,248	$ 1,151,323.79
UNION	7,027	$ 84,097,898	$ 60,884,130	10,009	3,971	$ 2,574,733.92
VAN BUREN	3,882	$ 37,648,055	$ 28,084,041	5,887	2,306	$ 1,065,017.46
WAPELLO	18,651	$ 257,211,091	$ 181,833,826	26,674	10,558	$ 8,283,213.02
WARREN	17,836	$ 252,136,642	$ 175,105,603	23,494	11,435	$ 7,897,317.41
WASHINGTON	11,096	$ 142,611,587	$ 100,997,871	15,405	6,219	$ 4,618,087.82
WAYNE	3,763	$ 37,744,009	$ 27,381,195	5,978	2,085	$ 1,072,494.40
WEBSTER	23,382	$ 318,061,462	$ 222,971,173	32,277	13,099	$ 10,113,819.32
WINNEBAGO	7,091	$ 88,367,809	$ 63,212,520	10,147	3,949	$ 2,785,394.83
WINNESHIEK	9,871	$ 110,268,187	$ 78,742,145	13,848	6,278	$ 3,251,170.47
WOODBURY	49,804	$ 723,830,717	$ 500,797,868	68,026	30,175	$ 23,042,747.72
WORTH	4,383	$ 50,711,469	$ 36,489,466	6,415	2,426	$ 1,497,333.40
WRIGHT	8,837	$ 118,755,069	$ 83,862,505	12,726	4,580	$ 3,897,070.49
NON-RESIDENT	54,209	$ 1,387,915,876	$ 905,766,953	84,554	40,351	$ 17,973,137.58
TOTALS	1,538,396	$ 22,177,523,300	$ 15,415,984,727	2,131,354	906,163	$ 683,959,850.06

TABLE 11

TOTAL PAY AND NO-PAY RETURNS BY TYPE OF PAYMENT

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL WITHHOLDING	ESTIMATED PAYMENTS	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	ADDITIONAL PAYMENTS	REFUNDS
$ 1 - $ 2,999	180,177	$ 3,481,399.46	$ 605,273.32	$ 530.26	$ 484,288.84	$ 82,609.29	$ 4,517,671.83
$ 3,000 - $ 3,999	79,877	$ 2,852,780.13	$ 410,869.48	$ 4,076.89	$ 212,895.00	$ 310,504.22	$ 2,970,784.42
$ 4,000 - $ 4,999	80,702	$ 3,867,087.06	$ 611,737.06	$ 11,050.87	$ 238,136.53	$ 644,164.96	$ 3,648,420.73
$ 5,000 - $ 5,999	74,439	$ 4,794,932.12	$ 807,447.13	$ 30,454.92	$ 219,184.07	$ 1,534,917.47	$ 3,186,341.35
$ 6,000 - $ 6,999	69,905	$ 5,873,179.00	$ 1,098,729.20	$ 56,681.85	$ 211,226.44	$ 2,040,828.20	$ 3,252,791.95
$ 7,000 - $ 7,999	67,657	$ 7,409,375.39	$ 1,377,686.56	$ 77,670.97	$ 206,449.29	$ 2,386,537.07	$ 3,385,059.85
$ 8,000 - $ 8,999	65,046	$ 8,902,362.70	$ 1,604,479.40	$ 110,535.45	$ 205,751.35	$ 2,636,177.29	$ 3,526,933.98
$ 9,000 - $ 9,999	62,207	$ 10,349,331.57	$ 1,786,996.45	$ 155,795.68	$ 181,438.49	$ 2,907,032.77	$ 3,608,409.48
$ 10,000 - $ 11,999	114,796	$ 24,917,918.83	$ 4,098,615.80	$ 381,608.74	$ 349,642.69	$ 6,336,607.21	$ 7,437,178.00
$ 12,000 - $ 13,999	101,975	$ 29,747,093.80	$ 4,405,158.96	$ 500,960.63	$ 339,379.36	$ 6,968,785.16	$ 7,599,039.80
$ 14,000 - $ 15,999	91,987	$ 34,589,213.72	$ 4,542,554.77	$ 581,382.03	$ 301,489.99	$ 7,117,103.50	$ 7,657,030.62
$ 16,000 - $ 17,999	83,311	$ 38,613,917.95	$ 4,520,842.93	$ 633,419.13	$ 269,653.35	$ 7,062,643.82	$ 7,774,260.82
$ 18,000 - $ 19,999	73,623	$ 40,406,610.59	$ 4,334,838.05	$ 655,953.47	$ 236,089.84	$ 6,788,895.77	$ 7,570,820.90
$ 20,000 - $ 21,999	62,676	$ 39,529,638.66	$ 4,201,049.69	$ 622,883.92	$ 219,565.36	$ 6,468,986.20	$ 7,312,513.29
$ 22,000 - $ 24,999	77,889	$ 57,454,077.44	$ 5,718,588.01	$ 954,749.32	$ 260,263.16	$ 9,177,225.10	$ 10,075,226.55
$ 25,000 - $ 29,999	88,367	$ 78,542,219.30	$ 8,430,836.68	$ 1,195,784.35	$ 335,256.23	$ 13,591,367.80	$ 13,176,238.09
$ 30,000 - $ 34,999	47,991	$ 50,027,981.58	$ 6,982,578.44	$ 831,702.13	$ 219,640.15	$ 10,657,566.72	$ 8,765,570.65
$ 35,000 - $ 39,999	25,785	$ 29,365,057.78	$ 5,882,754.49	$ 551,599.14	$ 151,195.59	$ 8,422,530.40	$ 5,922,396.25
$ 40,000 - $ 49,999	24,808	$ 31,689,094.53	$ 8,780,851.37	$ 554,195.03	$ 163,881.70	$ 11,910,612.94	$ 7,277,683.41
$ 50,000 - $ 74,999	18,315	$ 27,998,862.76	$ 12,537,110.34	$ 448,326.20	$ 127,610.99	$ 14,410,034.76	$ 8,275,894.62
$ 75,000 - $ 99,999	5,112	$ 11,401,625.38	$ 6,503,863.41	$ 174,689.02	$ 24,428.56	$ 5,669,646.24	$ 4,008,939.66
$100,000 AND OVER	5,934	$ 25,256,080.49	$ 21,110,446.46	$ 867,551.60	$ 25,053.04	$ 14,226,240.81	$ 9,042,439.93
NO AGI	35,817	$ 2,986,953.68	$ 664,841.92	$ 503.76	$ 1,864,580.54	$ 145,820.54	$ 5,467,386.40
TOTALS	1,538,396	$570,056,793.92	$111,018,149.92	$ 9,402,105.36	$ 6,847,100.56	$141,496,838.24	$145,459,032.58

TABLE 12

TOTAL RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	49,939	$ 87,048,994	$ 584,109	$ 20,610,736	$ 66,466,912	$ 73,891.61
$ 3,000 - $ 3,999	22,284	$ 78,069,118	$ 2,943,410	$ 20,744,120	$ 55,120,380	$ 266,045.26
$ 4,000 - $ 4,999	23,775	$ 106,930,962	$ 5,401,345	$ 28,382,512	$ 74,153,007	$ 652,578.63
$ 5,000 - $ 5,999	30,290	$ 166,639,973	$ 9,222,698	$ 56,705,048	$ 105,324,706	$ 1,247,710.11
$ 6,000 - $ 6,999	29,417	$ 190,991,094	$ 13,385,098	$ 61,431,539	$ 120,790,286	$ 1,881,530.87
$ 7,000 - $ 7,999	27,712	$ 207,691,451	$ 15,811,056	$ 62,950,704	$ 132,372,838	$ 2,541,016.12
$ 8,000 - $ 8,999	26,918	$ 228,746,829	$ 19,409,329	$ 65,146,744	$ 147,137,223	$ 3,299,145.20
$ 9,000 - $ 9,999	26,502	$ 251,782,664	$ 22,896,798	$ 67,985,713	$ 163,412,432	$ 4,100,965.15
$ 10,000 - $ 11,999	51,174	$ 562,540,561	$ 56,736,870	$ 140,523,153	$ 369,245,140	$ 10,683,307.27
$ 12,000 - $ 13,999	48,950	$ 635,879,817	$ 71,037,673	$ 145,841,801	$ 421,569,786	$ 14,019,645.71
$ 14,000 - $ 15,999	47,033	$ 705,199,936	$ 85,464,161	$ 150,849,050	$ 471,070,639	$ 17,463,543.71
$ 16,000 - $ 17,999	45,846	$ 779,194,903	$ 101,122,256	$ 156,618,941	$ 522,836,128	$ 21,141,418.60
$ 18,000 - $ 19,999	43,370	$ 823,387,336	$ 112,188,305	$ 157,770,917	$ 554,443,219	$ 23,915,312.29
$ 20,000 - $ 21,999	39,642	$ 831,940,382	$ 119,103,868	$ 154,993,423	$ 558,848,275	$ 25,346,097.84
$ 22,000 - $ 24,999	52,197	$ 1,224,166,561	$ 184,033,688	$ 218,182,793	$ 823,372,549	$ 39,545,636.91
$ 25,000 - $ 29,999	63,948	$ 1,745,785,869	$ 277,199,956	$ 297,650,612	$ 1,172,632,859	$ 60,652,575.58
$ 30,000 - $ 34,999	37,462	$ 1,208,004,020	$ 206,533,404	$ 202,407,595	$ 800,582,498	$ 44,282,600.38
$ 35,000 - $ 39,999	20,968	$ 781,671,261	$ 143,430,222	$ 129,538,699	$ 509,710,245	$ 29,630,420.66
$ 40,000 - $ 49,999	20,929	$ 927,074,085	$ 187,156,725	$ 151,971,090	$ 589,776,035	$ 36,584,138.20
$ 50,000 - $ 74,999	15,945	$ 947,706,760	$ 226,091,360	$ 153,244,461	$ 571,565,274	$ 38,941,640.06
$ 75,000 - $ 99,999	4,667	$ 399,246,393	$ 110,769,290	$ 62,621,997	$ 227,141,212	$ 17,429,523.58
$100,000 AND OVER	5,623	$ 1,157,763,040	$ 349,456,944	$ 174,282,873	$ 640,793,758	$ 49,656,677.24
NO AGI	329	$ 0	$ 71,737-	$ 929,383	$ 280,487	$ 3,457.72
TOTALS	734,920	$ 14,047,462,009	$ 2,319,906,828	$ 2,681,383,904	$ 9,098,645,888	$443,358,878.70

TABLE 13

TOTAL SINGLE RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	13	$ 24,846	$ 1,835	$ 41,166	$ 9,737	$ 627.05
$ 3,000 - $ 3,999	515	$ 1,823,511	$ 100,398	$ 1,496,039	$ 775,038	$ 1,789.13
$ 4,000 - $ 4,999	834	$ 3,773,664	$ 201,616	$ 2,600,791	$ 1,753,637	$ 6,524.30
$ 5,000 - $ 5,999	4,535	$ 25,001,295	$ 1,343,509	$ 13,899,540	$ 12,395,700	$ 100,933.44
$ 6,000 - $ 6,999	4,716	$ 30,632,960	$ 2,610,772	$ 15,279,327	$ 15,802,773	$ 197,832.87
$ 7,000 - $ 7,999	4,439	$ 33,265,037	$ 2,456,904	$ 14,916,986	$ 17,927,130	$ 297,558.94
$ 8,000 - $ 8,999	4,227	$ 35,956,434	$ 3,029,514	$ 14,913,266	$ 19,663,235	$ 396,800.95
$ 9,000 - $ 9,999	4,200	$ 39,896,949	$ 3,612,435	$ 15,350,504	$ 22,411,409	$ 518,950.14
$ 10,000 - $ 11,999	8,681	$ 95,451,404	$ 9,806,793	$ 31,538,802	$ 56,070,896	$ 1,556,984.43
$ 12,000 - $ 13,999	8,220	$ 106,824,063	$ 12,089,065	$ 29,819,744	$ 65,831,916	$ 2,136,603.04
$ 14,000 - $ 15,999	7,853	$ 117,564,911	$ 14,506,714	$ 30,097,080	$ 73,616,671	$ 2,690,958.55
$ 16,000 - $ 17,999	7,600	$ 129,223,652	$ 17,245,542	$ 29,400,293	$ 83,035,186	$ 3,349,614.82
$ 18,000 - $ 19,999	6,950	$ 131,948,542	$ 18,929,785	$ 27,402,980	$ 85,903,447	$ 3,690,812.16
$ 20,000 - $ 21,999	6,346	$ 133,165,361	$ 20,287,667	$ 26,173,240	$ 86,981,704	$ 3,941,932.51
$ 22,000 - $ 24,999	8,112	$ 190,061,392	$ 31,328,792	$ 34,727,968	$ 124,389,368	$ 5,978,555.84
$ 25,000 - $ 29,999	9,029	$ 245,844,516	$ 43,989,590	$ 41,371,878	$ 160,750,546	$ 8,262,825.88
$ 30,000 - $ 34,999	4,794	$ 154,600,399	$ 30,861,560	$ 25,730,824	$ 98,277,010	$ 5,356,722.77
$ 35,000 - $ 39,999	2,575	$ 95,987,441	$ 20,626,941	$ 15,021,658	$ 60,548,630	$ 3,496,181.56
$ 40,000 - $ 49,999	2,437	$ 107,919,352	$ 25,458,089	$ 17,033,467	$ 65,930,248	$ 4,068,462.47
$ 50,000 - $ 74,999	1,911	$ 114,289,528	$ 32,351,530	$ 16,984,023	$ 65,955,480	$ 4,510,006.87
$ 75,000 - $ 99,999	530	$ 45,285,111	$ 14,459,868	$ 6,499,774	$ 24,804,681	$ 1,884,843.67
$100,000 AND OVER	577	$ 117,135,043	$ 38,443,925	$ 18,562,642	$ 61,041,539	$ 4,848,417.57
NO AGI	18	$ 0	$ 26,812	$ 55,702	$ 0	$ 17.00
TOTALS	99,112	$ 1,955,675,411	$ 343,769,656	$ 428,917,694	$ 1,203,875,981	$ 57,293,955.96

TABLE 14

TOTAL MARRIED JOINT RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	17	$ 26,625	$ 41,917	$ 150,948	$ 6,382	$ 1,968.00
$ 3,000 - $ 3,999	15	$ 52,652	$ 8,429-	$ 55,304	$ 20,608	$ 1,036.64
$ 4,000 - $ 4,999	29	$ 133,005	$ 30,385-	$ 87,482	$ 92,393	$ 2,859.84
$ 5,000 - $ 5,999	3,665	$ 20,237,811	$ 278,054	$ 13,296,019	$ 8,405,815	$ 30,466.24
$ 6,000 - $ 6,999	3,928	$ 25,540,513	$ 758,592	$ 14,603,977	$ 11,534,831	$ 69,085.38
$ 7,000 - $ 7,999	3,789	$ 28,376,040	$ 1,112,372	$ 14,947,944	$ 13,524,976	$ 137,797.61
$ 8,000 - $ 8,999	3,569	$ 30,309,139	$ 1,396,879	$ 14,780,474	$ 15,221,763	$ 219,165.71
$ 9,000 - $ 9,999	3,564	$ 33,859,557	$ 1,967,709	$ 15,194,533	$ 17,651,182	$ 312,405.25
$ 10,000 - $ 11,999	6,581	$ 72,349,532	$ 4,806,561	$ 29,287,904	$ 40,078,463	$ 924,026.26
$ 12,000 - $ 13,999	6,628	$ 86,042,401	$ 6,635,767	$ 31,185,718	$ 49,676,116	$ 1,410,443.27
$ 14,000 - $ 15,999	6,363	$ 95,421,043	$ 8,600,333	$ 30,471,851	$ 57,796,252	$ 1,906,301.12
$ 16,000 - $ 17,999	6,439	$ 109,488,292	$ 10,045,400	$ 31,905,169	$ 68,262,831	$ 2,515,597.79
$ 18,000 - $ 19,999	6,334	$ 120,331,723	$ 11,346,299	$ 32,777,916	$ 76,824,058	$ 3,079,200.82
$ 20,000 - $ 21,999	6,656	$ 139,785,433	$ 14,077,280	$ 35,545,106	$ 90,817,321	$ 3,856,122.87
$ 22,000 - $ 24,999	9,897	$ 232,762,585	$ 25,174,925	$ 54,335,055	$ 154,176,166	$ 7,041,013.56
$ 25,000 - $ 29,999	15,770	$ 432,550,244	$ 52,174,190	$ 91,441,424	$ 290,206,309	$ 14,421,229.86
$ 30,000 - $ 34,999	11,803	$ 381,439,258	$ 51,425,614	$ 76,314,717	$ 254,805,799	$ 13,570,592.83
$ 35,000 - $ 39,999	7,586	$ 283,099,269	$ 43,094,260	$ 54,570,929	$ 186,201,623	$ 10,305,781.70
$ 40,000 - $ 49,999	8,217	$ 364,456,584	$ 62,828,364	$ 69,432,514	$ 233,417,922	$ 13,544,892.75
$ 50,000 - $ 74,999	6,273	$ 372,412,019	$ 79,920,010	$ 71,116,861	$ 223,309,383	$ 13,554,100.07
$ 75,000 - $ 99,999	1,769	$ 151,251,554	$ 39,450,499	$ 28,687,515	$ 83,857,107	$ 5,586,912.98
$100,000 AND OVER	1,987	$ 421,762,455	$ 121,607,203	$ 77,479,211	$ 228,124,737	$ 13,188,290.55
NO AGI	68	$ 0	$ 51,954	$ 693,560	$ 102,711	$ 1,285.97
TOTALS	120,947	$ 3,401,687,734	$ 536,755,368	$ 788,362,131	$ 2,104,114,748	$105,680,577.07

TABLE 15

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED SEPARATE RETURNS BY ITEMIZED DEDUCTION ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	49,909	$ 86,997,523	$ 540,357	$ 20,418,622	$ 66,450,793	$ 71,296.56
$ 3,000 - $ 3,999	21,754	$ 76,192,955	$ 2,851,441	$ 19,192,777	$ 54,324,734	$ 263,219.49
$ 4,000 - $ 4,999	22,912	$ 103,024,293	$ 5,230,114	$ 25,694,239	$ 72,306,977	$ 643,194.49
$ 5,000 - $ 5,999	22,090	$ 121,400,867	$ 7,601,135	$ 29,509,489	$ 84,523,191	$ 1,116,310.43
$ 6,000 - $ 6,999	20,773	$ 134,817,621	$ 10,015,734	$ 31,548,235	$ 93,452,682	$ 1,614,612.62
$ 7,000 - $ 7,999	19,484	$ 146,050,374	$ 12,241,780	$ 33,085,774	$ 100,920,732	$ 2,105,659.57
$ 8,000 - $ 8,999	19,122	$ 162,481,256	$ 14,982,936	$ 35,453,004	$ 112,252,225	$ 2,683,178.54
$ 9,000 - $ 9,999	18,738	$ 178,026,158	$ 17,316,654	$ 37,440,676	$ 123,349,841	$ 3,269,609.76
$ 10,000 - $ 11,999	35,912	$ 394,739,625	$ 42,123,516	$ 79,696,447	$ 273,095,781	$ 8,202,296.58
$ 12,000 - $ 13,999	34,102	$ 443,013,353	$ 52,312,841	$ 84,836,339	$ 306,061,754	$ 10,472,599.40
$ 14,000 - $ 15,999	32,817	$ 492,213,982	$ 62,357,114	$ 90,280,119	$ 339,657,716	$ 12,866,284.04
$ 16,000 - $ 17,999	31,807	$ 540,482,959	$ 73,831,314	$ 95,313,479	$ 371,538,111	$ 15,276,205.99
$ 18,000 - $ 19,999	30,086	$ 571,107,071	$ 81,912,221	$ 97,590,021	$ 391,715,714	$ 17,145,299.31
$ 20,000 - $ 21,999	26,640	$ 558,989,588	$ 84,738,921	$ 93,275,077	$ 381,049,250	$ 17,548,042.46
$ 22,000 - $ 24,999	34,188	$ 801,342,584	$ 127,529,971	$ 129,119,770	$ 544,807,015	$ 26,526,067.51
$ 25,000 - $ 29,999	39,149	$ 1,067,391,109	$ 181,036,176	$ 164,837,310	$ 721,676,004	$ 37,968,519.84
$ 30,000 - $ 34,999	20,865	$ 671,964,363	$ 124,246,230	$ 100,362,054	$ 447,499,689	$ 25,355,284.78
$ 35,000 - $ 39,999	10,807	$ 402,584,551	$ 79,709,021	$ 59,946,112	$ 262,959,992	$ 15,828,457.40
$ 40,000 - $ 49,999	10,275	$ 454,698,149	$ 98,870,272	$ 65,505,109	$ 290,427,865	$ 18,970,782.98
$ 50,000 - $ 74,999	7,761	$ 461,005,213	$ 113,819,820	$ 65,143,577	$ 282,300,411	$ 20,877,533.12
$ 75,000 - $ 99,999	2,368	$ 202,709,728	$ 56,858,923	$ 27,434,708	$ 118,479,424	$ 9,957,766.93
$100,000 AND OVER	3,059	$ 618,865,542	$ 189,405,816	$ 78,241,020	$ 351,627,482	$ 31,619,969.12
NO AGI	243	$ 0	$ 150,503-	$ 180,121	$ 177,776	$ 2,154.75
TOTALS	514,861	$ 8,690,098,864	$ 1,439,381,804	$ 1,464,104,079	$ 5,790,655,159	$280,384,345.67

TABLE 16

TOTAL RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	130,238	$ 230,080,901	$ 2,374,766	$ 35,017,302	$ 195,468,852	$ 62,007.47
$ 3,000 - $ 3,999	57,593	$ 201,353,701	$ 5,435,413	$ 29,529,953	$ 166,999,650	$ 550,219.15
$ 4,000 - $ 4,999	56,927	$ 256,145,317	$ 8,500,748	$ 37,284,292	$ 210,802,975	$ 1,060,126.25
$ 5,000 - $ 5,999	44,149	$ 242,421,724	$ 13,391,523	$ 34,360,678	$ 194,902,773	$ 2,922,429.33
$ 6,000 - $ 6,999	40,488	$ 263,049,272	$ 17,576,763	$ 36,822,147	$ 208,812,914	$ 4,089,640.02
$ 7,000 - $ 7,999	39,945	$ 299,597,397	$ 22,868,294	$ 41,478,900	$ 235,421,697	$ 5,453,972.34
$ 8,000 - $ 8,999	38,128	$ 323,760,184	$ 27,423,642	$ 44,007,283	$ 252,483,036	$ 6,522,691.56
$ 9,000 - $ 9,999	35,705	$ 339,031,409	$ 31,732,296	$ 43,418,364	$ 264,015,120	$ 7,515,424.65
$ 10,000 - $ 11,999	63,622	$ 697,915,303	$ 73,293,434	$ 80,277,688	$ 544,602,634	$ 17,582,299.26
$ 12,000 - $ 13,999	53,025	$ 687,548,118	$ 79,579,969	$ 70,624,603	$ 537,465,774	$ 19,841,731.77
$ 14,000 - $ 15,999	44,954	$ 673,141,301	$ 84,752,319	$ 63,495,734	$ 524,993,905	$ 21,429,787.65
$ 16,000 - $ 17,999	37,465	$ 635,609,639	$ 86,056,040	$ 56,636,980	$ 493,127,648	$ 21,551,378.63
$ 18,000 - $ 19,999	30,253	$ 573,490,315	$ 82,245,870	$ 49,431,437	$ 441,910,718	$ 20,280,301.06
$ 20,000 - $ 21,999	23,034	$ 482,695,558	$ 72,478,250	$ 41,244,389	$ 369,070,332	$ 17,760,628.78
$ 22,000 - $ 24,999	25,692	$ 601,222,701	$ 95,538,317	$ 50,392,796	$ 455,426,076	$ 22,989,290.25
$ 25,000 - $ 29,999	24,819	$ 663,129,528	$ 111,991,217	$ 50,836,304	$ 500,611,677	$ 27,070,866.34
$ 30,000 - $ 34,999	10,529	$ 338,432,454	$ 61,713,635	$ 22,576,859	$ 254,249,184	$ 14,839,595.86
$ 35,000 - $ 39,999	4,817	$ 179,031,268	$ 35,449,700	$ 10,280,002	$ 133,427,565	$ 8,268,721.35
$ 40,000 - $ 49,999	3,879	$ 170,926,388	$ 35,701,736	$ 7,958,657	$ 127,412,226	$ 8,682,618.93
$ 50,000 - $ 74,999	2,370	$ 139,414,494	$ 31,524,877	$ 4,644,308	$ 103,386,260	$ 7,856,084.17
$ 75,000 - $ 99,999	445	$ 37,901,575	$ 10,153,763	$ 852,603	$ 27,033,841	$ 2,161,100.35
$100,000 AND OVER	311	$ 94,162,744	$ 18,689,557	$ 628,198	$ 75,079,518	$ 1,918,703.63
NO AGI	35,488	$ 0	$ 4,548,799	$ 15,311,277	$ 634,464	$ 191,352.56
TOTALS	803,476	$ 8,130,061,291	$ 1,013,020,928	$ 827,110,754	$ 6,317,338,839	$240,600,971.36

TABLE 17

TOTAL SINGLE RETURNS BY STANDARD DEDUCTION

*ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	88,468	$ 152,574,911	$ 2,181,927	$ 22,884,737	$ 128,911,824	$ 15,140.74
$ 3,000 - $ 3,999	34,452	$ 120,337,489	$ 3,324,522	$ 17,575,642	$ 99,707,694	$ 316,083.06
$ 4,000 - $ 4,999	31,811	$ 142,991,639	$ 4,559,327	$ 20,772,881	$ 117,759,483	$ 470,687.21
$ 5,000 - $ 5,999	24,084	$ 132,134,023	$ 7,598,483	$ 18,684,336	$ 105,937,572	$ 1,659,903.76
$ 6,000 - $ 6,999	20,884	$ 135,604,364	$ 9,430,758	$ 18,918,835	$ 107,291,554	$ 2,177,825.35
$ 7,000 - $ 7,999	20,594	$ 154,446,372	$ 12,335,875	$ 21,305,388	$ 120,861,161	$ 2,869,230.74
$ 8,000 - $ 8,999	19,027	$ 161,530,973	$ 14,273,612	$ 21,907,086	$ 125,420,398	$ 3,306,813.75
$ 9,000 - $ 9,999	17,271	$ 163,991,499	$ 15,996,010	$ 20,848,856	$ 127,170,994	$ 3,666,483.55
$ 10,000 - $ 11,999	29,849	$ 327,227,347	$ 35,761,590	$ 36,882,249	$ 254,638,289	$ 8,339,118.29
$ 12,000 - $ 13,999	23,536	$ 305,038,229	$ 37,378,759	$ 29,920,267	$ 237,822,795	$ 8,883,543.03
$ 14,000 - $ 15,999	18,616	$ 278,477,596	$ 37,487,685	$ 24,205,706	$ 216,836,877	$ 8,943,226.88
$ 16,000 - $ 17,999	14,619	$ 247,930,286	$ 36,273,025	$ 19,520,742	$ 192,156,362	$ 8,496,788.20
$ 18,000 - $ 19,999	10,909	$ 206,664,609	$ 32,658,886	$ 14,959,421	$ 159,102,484	$ 7,368,029.20
$ 20,000 - $ 21,999	7,654	$ 160,285,168	$ 26,863,111	$ 10,817,277	$ 122,644,800	$ 5,955,062.14
$ 22,000 - $ 24,999	7,428	$ 173,573,823	$ 31,625,616	$ 10,965,090	$ 131,064,844	$ 6,668,882.02
$ 25,000 - $ 29,999	5,948	$ 160,967,766	$ 31,674,388	$ 8,761,807	$ 120,601,913	$ 6,506,583.31
$ 30,000 - $ 34,999	2,261	$ 72,725,368	$ 15,618,750	$ 3,309,066	$ 53,872,617	$ 3,124,526.06
$ 35,000 - $ 39,999	998	$ 37,111,360	$ 8,797,927	$ 1,436,477	$ 26,910,390	$ 1,660,599.14
$ 40,000 - $ 49,999	822	$ 36,272,229	$ 9,146,242	$ 1,133,818	$ 26,026,612	$ 1,728,007.54
$ 50,000 - $ 74,999	457	$ 26,765,178	$ 7,360,969	$ 622,714	$ 18,849,586	$ 1,453,708.93
$ 75,000 - $ 99,999	84	$ 7,131,380	$ 2,319,284	$ 107,402	$ 4,795,641	$ 392,186.15
$100,000 AND OVER	43	$ 6,257,750	$ 2,140,289	$ 52,201	$ 4,293,361	$ 395,769.93
NO AGI	9,525	$ 0	$ 1,356,186	$ 2,000,656	$ 263,665	$ 25,692.00
TOTALS	389,340	$ 3,210,039,359	$ 386,163,221	$ 327,592,654	$ 2,502,940,916	$ 84,423,890.98

TABLE 18

TOTAL MARRIED JOINT RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	15,244	$ 25,555,673	$ 119,808-	$ 4,339,558	$ 22,491,778	$ 8,751.02
$ 3,000 - $ 3,999	7,637	$ 26,833,373	$ 208,388	$ 4,110,903	$ 22,803,668	$ 6,236.19
$ 4,000 - $ 4,999	9,530	$ 43,076,254	$ 468,922	$ 6,522,066	$ 36,380,826	$ 5,749.83
$ 5,000 - $ 5,999	4,740	$ 26,044,507	$ 704,216	$ 3,816,683	$ 21,634,847	$ 219,584.59
$ 6,000 - $ 6,999	4,475	$ 29,072,619	$ 967,211	$ 4,233,838	$ 23,977,310	$ 375,209.72
$ 7,000 - $ 7,999	4,649	$ 34,872,244	$ 1,406,787	$ 5,033,453	$ 28,543,054	$ 568,308.43
$ 8,000 - $ 8,999	4,523	$ 38,397,971	$ 1,778,064	$ 5,502,543	$ 31,195,346	$ 716,235.37
$ 9,000 - $ 9,999	4,312	$ 40,943,759	$ 2,225,331	$ 5,824,228	$ 33,000,415	$ 857,556.37
$ 10,000 - $ 11,999	8,653	$ 95,163,877	$ 5,975,902	$ 13,387,153	$ 75,872,868	$ 2,257,230.62
$ 12,000 - $ 13,999	8,830	$ 114,689,695	$ 8,225,661	$ 15,968,483	$ 90,523,918	$ 3,129,468.62
$ 14,000 - $ 15,999	8,898	$ 133,456,188	$ 10,991,824	$ 18,387,342	$ 104,116,510	$ 4,010,648.18
$ 16,000 - $ 17,999	8,736	$ 148,417,231	$ 13,861,210	$ 20,196,584	$ 114,485,511	$ 4,745,951.23
$ 18,000 - $ 19,999	8,284	$ 157,290,713	$ 15,806,687	$ 21,207,850	$ 120,313,100	$ 5,272,503.55
$ 20,000 - $ 21,999	7,541	$ 158,171,401	$ 17,280,498	$ 21,026,599	$ 119,900,176	$ 5,548,989.80
$ 22,000 - $ 24,999	9,960	$ 233,378,475	$ 28,108,244	$ 29,468,175	$ 175,853,020	$ 8,577,932.48
$ 25,000 - $ 29,999	11,114	$ 302,612,990	$ 41,311,663	$ 33,254,865	$ 228,181,577	$ 12,048,771.17
$ 30,000 - $ 34,999	5,215	$ 167,468,827	$ 25,232,494	$ 15,607,750	$ 126,654,986	$ 7,235,941.40
$ 35,000 - $ 39,999	2,388	$ 88,698,656	$ 15,072,777	$ 7,128,037	$ 66,589,988	$ 3,985,507.41
$ 40,000 - $ 49,999	1,764	$ 77,617,525	$ 13,968,977	$ 5,273,642	$ 58,486,694	$ 3,862,013.10
$ 50,000 - $ 74,999	968	$ 56,665,413	$ 11,628,032	$ 2,887,594	$ 42,219,332	$ 2,956,957.65
$ 75,000 - $ 99,999	175	$ 14,783,680	$ 3,441,990	$ 522,001	$ 10,867,374	$ 790,937.60
$100,000 AND OVER	145	$ 35,246,565	$ 9,414,487	$ 428,397	$ 25,410,109	$ 794,018.01
NO AGI	24,928	$ 0	$ 2,784,351	$ 12,748,779	$ 259,511	$ 163,843.09
TOTALS	162,709	$ 2,048,457,636	$ 230,743,908	$ 256,876,523	$ 1,579,761,918	$ 68,138,345.43

TABLE 19

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED SEPARATE RETURNS BY STANDARD DEDUCTION ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	26,526	$ 51,950,317	$ 312,647	$ 7,793,007	$ 44,065,250	$ 38,115.71
$ 3,000 - $ 3,999	15,504	$ 54,182,839	$ 1,902,503	$ 7,843,408	$ 44,488,288	$ 227,899.90
$ 4,000 - $ 4,999	15,586	$ 70,077,424	$ 3,472,499	$ 9,989,345	$ 56,662,666	$ 583,689.21
$ 5,000 - $ 5,999	15,325	$ 84,243,194	$ 5,088,824	$ 11,859,659	$ 67,330,354	$ 1,042,940.98
$ 6,000 - $ 6,999	15,129	$ 98,372,289	$ 7,178,794	$ 13,669,474	$ 77,544,050	$ 1,536,604.95
$ 7,000 - $ 7,999	14,702	$ 110,278,781	$ 9,125,632	$ 15,140,059	$ 86,017,482	$ 2,016,433.17
$ 8,000 - $ 8,999	14,578	$ 123,831,240	$ 11,371,966	$ 16,597,654	$ 95,867,292	$ 2,499,642.44
$ 9,000 - $ 9,999	14,122	$ 134,096,151	$ 13,510,955	$ 16,745,280	$ 103,843,711	$ 2,991,384.73
$ 10,000 - $ 11,999	25,120	$ 275,524,079	$ 31,555,942	$ 30,008,286	$ 214,091,477	$ 6,985,950.35
$ 12,000 - $ 13,999	20,659	$ 267,820,194	$ 33,975,549	$ 24,735,853	$ 209,119,061	$ 7,828,720.12
$ 14,000 - $ 15,999	17,440	$ 261,207,517	$ 36,272,810	$ 20,902,686	$ 204,040,518	$ 8,475,912.59
$ 16,000 - $ 17,999	14,110	$ 239,262,122	$ 35,921,805	$ 16,919,654	$ 186,485,775	$ 8,308,639.20
$ 18,000 - $ 19,999	11,060	$ 209,534,993	$ 33,780,297	$ 13,264,166	$ 162,495,134	$ 7,639,768.31
$ 20,000 - $ 21,999	7,839	$ 164,238,989	$ 28,334,641	$ 9,400,513	$ 126,525,356	$ 6,256,576.84
$ 22,000 - $ 24,999	8,304	$ 194,270,403	$ 35,804,457	$ 9,959,531	$ 148,508,212	$ 7,742,475.75
$ 25,000 - $ 29,999	7,357	$ 199,548,772	$ 39,005,166	$ 8,819,632	$ 151,828,187	$ 8,515,511.86
$ 30,000 - $ 34,999	3,053	$ 98,238,259	$ 20,862,391	$ 3,660,043	$ 73,721,581	$ 4,479,128.40
$ 35,000 - $ 39,999	1,431	$ 53,221,252	$ 11,578,996	$ 1,715,488	$ 39,927,187	$ 2,622,614.80
$ 40,000 - $ 49,999	1,293	$ 57,036,634	$ 12,586,517	$ 1,551,197	$ 42,898,920	$ 3,092,598.29
$ 50,000 - $ 74,999	945	$ 55,983,903	$ 12,535,876	$ 1,134,000	$ 42,317,342	$ 3,445,417.59
$ 75,000 - $ 99,999	186	$ 15,986,515	$ 4,392,489	$ 223,200	$ 11,370,826	$ 977,976.60
$100,000 AND OVER	123	$ 52,658,429	$ 7,134,781	$ 147,600	$ 45,376,048	$ 728,915.69
NO AGI	1,035	$ 0	$ 408,262	$ 561,842	$ 111,288	$ 1,817.47
TOTALS	251,427	$ 2,871,564,296	$ 396,113,799	$ 242,641,577	$ 2,234,636,005	$ 88,038,734.95

TABLE 20

TOTAL PAY AND NO-PAY RETURNS
ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	53,850	$ 75,214,312	$ 8,890,011	$ 32,998,161	67,836	8,851	$ 50,321.56
$ 1,000 - $ 1,999	96,673	$ 227,736,659	$ 14,526,636	$ 146,639,512	121,771	13,751	$ 42,109.42
$ 2,000 - $ 2,999	110,658	$ 400,246,440	$ 23,070,637	$ 276,977,376	148,178	20,903	$ 619,025.24
$ 3,000 - $ 3,999	112,872	$ 554,270,775	$ 34,040,333	$ 395,375,736	160,551	29,979	$ 2,610,961.15
$ 4,000 - $ 4,999	102,465	$ 642,339,102	$ 48,298,964	$ 458,847,556	145,050	31,001	$ 6,553,733.91
$ 5,000 - $ 5,999	92,198	$ 709,977,924	$ 62,297,246	$ 506,930,545	127,128	31,812	$ 10,732,088.60
$ 6,000 - $ 6,999	88,485	$ 805,520,801	$ 79,107,439	$ 574,201,378	120,127	33,607	$ 14,470,029.73
$ 7,000 - $ 7,999	78,951	$ 828,111,364	$ 87,113,297	$ 591,678,327	106,834	35,134	$ 16,852,340.34
$ 8,000 - $ 8,999	75,298	$ 890,819,116	$ 100,156,035	$ 639,607,555	100,923	36,662	$ 20,361,157.40
$ 9,000 - $ 9,999	70,149	$ 927,254,650	$ 110,241,481	$ 666,001,596	93,624	38,491	$ 23,094,013.27
$ 10,000 - $ 14,999	293,504	$ 5,070,510,899	$ 689,794,472	$ 3,626,479,117	390,549	216,481	$152,202,929.96
$ 15,000 - $ 19,999	172,126	$ 4,196,209,690	$ 656,902,307	$ 2,961,551,882	237,912	182,327	$147,178,215.77
$ 20,000 - $ 24,999	76,164	$ 2,407,264,842	$ 408,438,739	$ 1,685,600,685	113,094	96,978	$ 93,729,715.35
$ 25,000 - $ 29,999	31,068	$ 1,227,319,641	$ 225,516,835	$ 843,826,006	48,942	40,272	$ 50,946,051.08
$ 30,000 - $ 39,999	21,952	$ 1,108,717,768	$ 226,391,893	$ 744,526,536	35,552	27,672	$ 49,649,656.79
$ 40,000 - $ 49,999	7,544	$ 514,121,462	$ 117,081,081	$ 333,859,975	12,386	8,958	$ 24,772,162.41
$ 50,000 - $ 74,999	5,838	$ 551,849,680	$ 137,067,682	$ 348,101,275	9,431	6,989	$ 28,433,739.43
$ 75,000 AND OVER	3,392	$ 911,305,031	$ 231,336,248	$ 582,781,509	5,490	4,011	$ 41,244,876.00
NO TAXABLE INCOME	45,209	$ 128,733,144	$ 72,656,420	$ 0	85,976	42,284	$ 416,722.65
TOTALS	1,538,396	$ 22,177,523,300	$ 3,332,927,756	$ 15,415,984,727	2,131,354	906,163	$683,959,850.06

TABLE 21

TOTAL PAY AND NO-PAY RETURNS
ADJUSTED GROSS INCOME $0 - $4,999

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	50,766	$ 45,199,749	$ 2,131,039	$ 31,307,112	61,840	6,994	$ 21,403.26
$ 1,000 - $ 1,999	91,086	$ 178,586,006	$ 4,252,134	$ 137,954,725	111,476	10,711	$ 21,668.31
$ 2,000 - $ 2,999	99,185	$ 309,962,030	$ 7,963,649	$ 247,523,869	128,093	15,280	$ 545,553.83
$ 3,000 - $ 3,999	83,806	$ 352,159,318	$ 7,489,484	$ 290,630,040	115,567	19,009	$ 1,690,088.44
$ 4,000 - $ 4,999	14,222	$ 67,594,008	$ 1,756,737-	$ 59,379,838	22,635	5,495	$ 344,104.85
$ 5,000 - $ 5,999	319	$ 1,280,186	$ 730,716-	$ 1,713,952	482	288	$ 19,853.65
$ 6,000 - $ 6,999	64	$ 231,406	$ 269,041-	$ 413,502	93	55	$ 6,192.45
$ 7,000 - $ 7,999	35	$ 110,881	$ 216,494-	$ 262,654	55	22	$ 3,063.80
$ 8,000 - $ 8,999	16	$ 31,807	$ 123,464-	$ 134,670	21	13	$ 1,981.26
$ 9,000 - $ 9,999	9	$ 17,500	$ 83,289-	$ 86,275	13	4	$ 1,367.74
$ 10,000 - $ 14,999	20	$ 44,724	$ 361,536-	$ 236,993	25	7	$ 6,631.37
$ 15,000 - $ 19,999	5	$ 6,727	$ 98,983-	$ 86,458	5	7	$ 2,661.44
$ 20,000 - $ 24,999	1	$ 4,234	$ 18,778-	$ 20,653	2	0	$ 1,176.29
$ 25,000 - $ 29,999	3	$ 1,097	$ 94,000-	$ 84,529	4	1	$ 326.97
$ 30,000 - $ 39,999	1	$ 1,480	$ 34,278-	$ 34,558	2	0	$ .00
$ 40,000 - $ 49,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 50,000 - $ 74,999	1	$ 0	$ 86,108-	$ 56,899	2	2	$ .00
$ 75,000 AND OVER	0	$ 0	$ 0	$ 0	0	0	$ .00
NO TAXABLE INCOME	37,034	$ 4,397,840	$ 11,753,971	$ 0	68,707	37,887	$ 193,604.99
TOTALS	376,573	$ 959,628,993	$ 29,716,853	$ 769,926,727	509,022	95,775	$ 2,859,678.65

TABLE 22

TOTAL PAY AND NO-PAY RETURNS
ADJUSTED GROSS INCOME $5,000 - $9,999

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	2,147	$ 14,603,496	$ 2,578,763	$ 1,195,715	4,122	1,348	$ 4,579.06
$ 1,000 - $ 1,999	4,328	$ 28,619,313	$ 4,272,467	$ 6,753,590	7,933	2,377	$ 5,411.79
$ 2,000 - $ 2,999	9,726	$ 63,115,134	$ 7,811,493	$ 25,022,345	16,879	4,480	$ 53,550.34
$ 3,000 - $ 3,999	26,615	$ 165,130,639	$ 17,349,096	$ 96,054,198	40,594	9,199	$ 832,063.70
$ 4,000 - $ 4,999	84,202	$ 517,841,903	$ 37,299,426	$ 381,141,994	115,749	22,515	$ 5,960,668.06
$ 5,000 - $ 5,999	84,814	$ 614,892,003	$ 44,592,347	$ 465,971,338	115,572	26,492	$ 9,912,393.91
$ 6,000 - $ 6,999	73,730	$ 619,381,155	$ 47,600,962	$ 477,343,080	98,352	24,790	$ 12,086,598.56
$ 7,000 - $ 7,999	42,273	$ 392,557,608	$ 25,788,019	$ 313,263,165	58,016	18,332	$ 8,862,300.54
$ 8,000 - $ 8,999	6,126	$ 58,343,524	$ 264,604-	$ 50,934,454	9,212	4,406	$ 1,571,535.30
$ 9,000 - $ 9,999	487	$ 4,535,581	$ 655,664-	$ 4,561,945	631	349	$ 159,594.72
$ 10,000 - $ 14,999	170	$ 1,481,771	$ 738,834-	$ 1,906,719	223	124	$ 78,124.46
$ 15,000 - $ 19,999	17	$ 130,691	$ 202,509-	$ 286,170	20	22	$ 14,817.99
$ 20,000 - $ 24,999	4	$ 28,729	$ 72,097-	$ 90,729	9	3	$ 4,160.69
$ 25,000 - $ 29,999	2	$ 16,989	$ 47,540-	$ 57,087	4	0	$ 3,832.24
$ 30,000 - $ 39,999	1	$ 6,398	$ 30,095-	$ 34,515	1	0	$ .00
$ 40,000 - $ 49,999	0	$ 0	$ 0	$ 0	0	0	$ .00
$ 50,000 - $ 74,999	1	$ 5,440	$ 58,443-	$ 55,981	2	0	$ 7,358.39
$ 75,000 AND OVER	0	$ 0	$ 0	$ 0	0	0	$ .00
NO TAXABLE INCOME	4,611	$ 33,021,623	$ 8,494,710	$ 0	9,568	2,348	$ 17,535.60
TOTALS	339,254	$ 2,513,711,997	$ 193,717,497	$ 1,824,673,025	476,887	116,785	$ 39,574,525.35

TABLE 23

TOTAL PAY AND NO-PAY RETURNS
ADJUSTED GROSS INCOME $10,000 - $24,999

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	838	$ 11,775,695	$ 2,652,990	$ 438,231	1,682	417	$ 11,066.23
$ 1,000 - $ 1,999	1,163	$ 16,599,154	$ 3,895,470	$ 1,783,220	2,180	604	$ 7,561.06
$ 2,000 - $ 2,999	1,608	$ 21,849,619	$ 4,842,091	$ 4,079,552	2,959	1,047	$ 14,777.66
$ 3,000 - $ 3,999	2,307	$ 31,218,503	$ 6,356,383	$ 8,189,278	4,121	1,644	$ 68,109.31
$ 4,000 - $ 4,999	3,882	$ 50,670,823	$ 10,124,636	$ 17,606,860	6,385	2,847	$ 235,646.21
$ 5,000 - $ 5,999	6,881	$ 86,615,435	$ 15,543,165	$ 38,233,974	10,749	4,902	$ 764,312.99
$ 6,000 - $ 6,999	14,428	$ 176,025,673	$ 27,602,513	$ 94,728,737	21,237	8,588	$ 2,328,960.01
$ 7,000 - $ 7,999	36,374	$ 424,990,312	$ 57,125,482	$ 276,128,429	48,302	16,568	$ 7,931,648.35
$ 8,000 - $ 8,999	68,784	$ 818,904,645	$ 95,692,518	$ 585,363,166	91,062	31,960	$ 18,682,020.87
$ 9,000 - $ 9,999	69,187	$ 906,885,359	$ 105,648,257	$ 656,916,485	92,195	37,769	$ 22,778,581.49
$ 10,000 - $ 14,999	286,434	$ 4,858,308,654	$ 634,424,215	$ 3,533,168,710	379,929	210,311	$148,303,881.66
$ 15,000 - $ 19,999	108,351	$ 2,394,547,762	$ 324,213,486	$ 1,801,352,855	149,749	112,557	$ 88,467,672.95
$ 20,000 - $ 24,999	3,172	$ 74,360,639	$ 935,323	$ 67,287,056	4,537	3,129	$ 3,755,964.42
$ 25,000 - $ 29,999	70	$ 1,526,920	$ 551,961-	$ 1,867,632	97	54	$ 115,072.70
$ 30,000 - $ 39,999	17	$ 365,645	$ 253,416-	$ 553,990	22	12	$ 40,375.44
$ 40,000 - $ 49,999	4	$ 82,219	$ 114,595-	$ 167,512	7	6	$ 14,014.66
$ 50,000 - $ 74,999	2	$ 46,907	$ 94,334-	$ 117,136	4	4	$ 10,712.66
$ 75,000 AND OVER	0	$ 0	$ 0	$ 0	0	0	$ .00
NO TAXABLE INCOME	2,755	$ 39,158,467	$ 15,588,797	$ 0	6,005	1,327	$ 20,001.06
TOTALS	606,257	$ 9,913,932,431	$ 1,303,631,020	$ 7,087,982,823	821,222	433,746	$293,550,379.73

TABLE 24

TOTAL PAY AND NO-PAY RETURNS
ADJUSTED GROSS INCOME $25,000 - $49,999

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	87	$ 2,868,442	$ 1,236,301	$ 51,778	169	77	$ 6,613.52
$ 1,000 - $ 1,999	77	$ 2,542,298	$ 1,207,556	$ 120,115	141	46	$ 1,328.03
$ 2,000 - $ 2,999	115	$ 3,720,809	$ 1,611,531	$ 289,306	204	75	$ 853.99
$ 3,000 - $ 3,999	119	$ 3,830,597	$ 1,670,635	$ 413,458	225	95	$ 10,624.59
$ 4,000 - $ 4,999	138	$ 4,503,205	$ 1,929,850	$ 623,223	243	120	$ 12,002.40
$ 5,000 - $ 5,999	154	$ 4,868,981	$ 1,883,703	$ 846,707	268	109	$ 23,228.85
$ 6,000 - $ 6,999	231	$ 7,363,592	$ 2,945,083	$ 1,506,450	388	140	$ 37,569.26
$ 7,000 - $ 7,999	241	$ 7,602,811	$ 2,738,669	$ 1,813,652	411	181	$ 49,687.34
$ 8,000 - $ 8,999	335	$ 10,607,797	$ 3,407,112	$ 2,857,462	560	256	$ 93,171.11
$ 9,000 - $ 9,999	434	$ 13,259,485	$ 4,188,055	$ 4,133,091	725	337	$ 140,363.57
$ 10,000 - $ 14,999	6,650	$ 194,694,660	$ 49,176,662	$ 88,264,931	9,970	5,848	$ 3,680,912.83
$ 15,000 - $ 19,999	63,332	$ 1,773,152,569	$ 320,850,412	$ 1,152,313,346	87,425	69,374	$ 58,300,166.80
$ 20,000 - $ 24,999	72,204	$ 2,281,897,591	$ 388,019,412	$ 1,600,351,888	107,255	93,101	$ 89,051,626.47
$ 25,000 - $ 29,999	29,014	$ 1,107,910,807	$ 190,123,584	$ 786,566,257	45,707	38,045	$ 47,711,961.84
$ 30,000 - $ 39,999	12,310	$ 531,776,857	$ 77,236,618	$ 405,348,900	20,120	15,489	$ 27,380,783.05
$ 40,000 - $ 49,999	942	$ 43,453,393	$ 559,479	$ 40,315,390	1,484	1,028	$ 3,211,178.86
$ 50,000 - $ 74,999	44	$ 1,979,668	$ 650,867-	$ 2,416,161	63	38	$ 219,759.33
$ 75,000 AND OVER	2	$ 90,972	$ 122,111-	$ 170,174	4	4	$ 19,321.46
NO TAXABLE INCOME	522	$ 17,930,339	$ 11,164,911	$ 0	1,086	454	$ 60,384.00
TOTALS	186,951	$ 6,014,054,873	$ 1,059,176,595	$ 4,088,402,289	276,448	224,817	$230,011,537.30

TABLE 25

TOTAL PAY AND NO-PAY RETURNS
ADJUSTED GROSS INCOME $50,000 AND OVER

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	12	$ 766,930	$ 290,918	$ 5,325	23	15	$ 6,659.49
$ 1,000 - $ 1,999	19	$ 1,389,888	$ 899,009	$ 27,862	41	13	$ 6,140.23
$ 2,000 - $ 2,999	24	$ 1,598,848	$ 841,873	$ [illegible] 304	43	21	$ 4,289.42
$ 3,000 - $ 3,999	25	$ 1,931,718	$ 1,174,735	$ 8[illegible],762	44	32	$ 10,075.11
$ 4,000 - $ 4,999	21	$ 1,729,163	$ 701,789	$ 95,641	38	24	$ 1,312.39
$ 5,000 - $ 5,999	30	$ 2,321,319	$ 1,008,747	$ 164,574	57	21	$ 12,299.20
$ 6,000 - $ 6,999	32	$ 2,518,975	$ 1,227,922	$ 209,609	57	34	$ 10,709.45
$ 7,000 - $ 7,999	28	$ 2,849,752	$ 1,677,621	$ 210,427	50	31	$ 5,640.31
$ 8,000 - $ 8,999	37	$ 2,931,343	$ 1,444,473	$ 317,803	68	27	$ 12,448.86
$ 9,000 - $ 9,999	32	$ 2,556,725	$ 1,144,122	$ 303,800	60	32	$ 14,105.75
$ 10,000 - $ 14,999	230	$ 15,981,090	$ 7,293,965	$ 2,901,764	402	191	$ 133,379.64
$ 15,000 - $ 19,999	421	$ 28,371,941	$ 12,139,901	$ 7,513,053	713	367	$ 392,896.59
$ 20,000 - $ 24,999	783	$ 50,973,649	$ 19,574,879	$ 17,850,359	1,291	745	$ 916,787.48
$ 25,000 - $ 29,999	1,979	$ 117,863,828	$ 36,086,752	$ 55,250,501	3,130	2,172	$ 3,114,857.33
$ 30,000 - $ 39,999	9,623	$ 576,567,388	$ 149,473,064	$ 338,554,573	15,407	12,171	$ 22,228,498.30
$ 40,000 - $ 49,999	6,598	$ 470,585,850	$ 116,636,197	$ 293,377,073	10,895	7,924	$ 21,546,968.89
$ 50,000 - $ 74,999	5,790	$ 549,817,665	$ 137,957,434	$ 345,455,098	9,360	6,945	$ 28,195,909.05
$ 75,000 AND OVER	3,390	$ 911,214,059	$ 231,458,359	$ 582,611,335	5,486	4,007	$ 41,225,554.54
NO TAXABLE INCOME	287	$ 34,224,875	$ 25,654,031	$ 0	610	268	$ 125,197.00
TOTALS	29,361	$ 2,776,195,006	$ 746,685,791	$ 1,644,999,863	47,775	35,040	$117,963,729.03

TABLE 26

TOTAL PAY AND NO-PAY RETURNS BY CREDIT

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	CHILD CARE CREDIT	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	TAX PAID
$ 1 - $ 2,999	180,177	$ 317,129,895	$ 3,049.00	$ 530.26	$ 484,288.84	$ 135,899.08
$ 3,000 - $ 3,999	79,877	$ 279,422,819	$ 14,688.00	$ 4,076.89	$ 212,895.00	$ 816,264.41
$ 4,000 - $ 4,999	80,702	$ 363,076,279	$ 26,972.00	$ 11,050.87	$ 238,136.53	$ 1,712,704.88
$ 5,000 - $ 5,999	74,439	$ 409,061,697	$ 50,389.00	$ 30,454.92	$ 219,184.07	$ 4,170,139.44
$ 6,000 - $ 6,999	69,905	$ 454,040,366	$ 67,480.00	$ 56,681.85	$ 211,226.44	$ 5,971,170.89
$ 7,000 - $ 7,999	67,657	$ 507,288,848	$ 90,861.00	$ 77,670.97	$ 206,449.29	$ 7,994,988.46
$ 8,000 - $ 8,999	65,046	$ 552,507,013	$ 112,232.00	$ 110,535.45	$ 205,751.35	$ 9,821,836.76
$ 9,000 - $ 9,999	62,207	$ 590,814,073	$ 139,898.00	$ 155,795.68	$ 181,438.49	$ 11,616,389.80
$ 10,000 - $ 11,999	114,796	$ 1,260,455,864	$ 326,176.00	$ 381,608.74	$ 349,642.69	$ 28,265,606.53
$ 12,000 - $ 13,999	101,975	$ 1,323,427,935	$ 345,159.00	$ 500,960.63	$ 339,379.36	$ 33,861,377.48
$ 14,000 - $ 15,999	91,987	$ 1,378,341,237	$ 365,619.00	$ 581,382.03	$ 301,489.99	$ 38,893,331.36
$ 16,000 - $ 17,999	83,311	$ 1,414,804,542	$ 351,989.00	$ 633,419.13	$ 269,653.35	$ 42,692,797.23
$ 18,000 - $ 19,999	73,623	$ 1,396,877,651	$ 329,759.00	$ 655,953.47	$ 236,089.84	$ 44,195,613.35
$ 20,000 - $ 21,999	62,676	$ 1,314,635,940	$ 269,258.00	$ 622,883.92	$ 219,565.36	$ 43,106,726.62
$ 22,000 - $ 24,999	77,889	$ 1,825,389,262	$ 315,573.00	$ 954,749.32	$ 260,263.16	$ 62,534,927.16
$ 25,000 - $ 29,999	88,367	$ 2,408,915,397	$ 327,591.00	$ 1,195,784.35	$ 335,256.23	$ 87,723,441.92
$ 30,000 - $ 34,999	47,991	$ 1,546,436,474	$ 146,956.00	$ 831,702.13	$ 219,640.15	$ 59,122,196.24
$ 35,000 - $ 39,999	25,785	$ 960,702,529	$ 71,626.00	$ 551,599.14	$ 151,195.59	$ 37,899,142.01
$ 40,000 - $ 49,999	24,808	$ 1,098,000,473	$ 64,949.00	$ 554,195.03	$ 163,881.70	$ 45,266,757.13
$ 50,000 - $ 74,999	18,315	$ 1,087,121,254	$ 36,965.00	$ 448,326.20	$ 127,610.99	$ 46,797,724.23
$ 75,000 - $ 99,999	5,112	$ 437,147,968	$ 7,756.00	$ 174,689.02	$ 24,428.56	$ 19,590,623.93
$100,000 AND OVER	5,934	$ 1,251,925,784	$ 6,587.00	$ 867,551.60	$ 25,053.04	$ 51,575,380.87
NO AGI	35,817	$ 0	$ 35.00	$ 503.76	$ 1,864,580.54	$ 194,810.28
TOTALS	1,538,396	$ 22,177,523,300	$ 3,471,567.00	$ 9,402,105.36	$ 6,847,100.56	$683,959,850.06

TABLE 27
TOTAL PAY AND NO PAY RETURNS BY FEDERAL TAX PAYMENT

ADJUSTED GROSS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX PAYMENTS	FEDERAL TAX REFUNDS	FEDERAL TAX DEDUCTION	TAX PAID
$ 1 - $ 2,999	180,177	$ 317,129,895	$ 20,447,642	$ 17,488,767	$ 2,958,875	$ 135,899.08
$ 3,000 - $ 3,999	79,877	$ 279,422,819	$ 17,959,982	$ 9,581,159	$ 8,378,823	$ 816,264.41
$ 4,000 - $ 4,999	80,702	$ 363,076,279	$ 24,463,989	$ 10,561,896	$ 13,902,093	$ 1,712,704.88
$ 5,000 - $ 5,999	74,439	$ 409,061,697	$ 38,566,335	$ 15,952,114	$ 22,614,221	$ 4,170,139.44
$ 6,000 - $ 6,999	69,905	$ 454,040,366	$ 47,405,938	$ 16,444,077	$ 30,961,861	$ 5,971,170.89
$ 7,000 - $ 7,999	67,657	$ 507,288,848	$ 56,470,754	$ 17,791,404	$ 38,679,350	$ 7,994,988.46
$ 8,000 - $ 8,999	65,046	$ 552,507,013	$ 65,281,902	$ 18,448,931	$ 46,832,971	$ 9,821,836.76
$ 9,000 - $ 9,999	62,207	$ 590,814,073	$ 73,253,868	$ 18,624,774	$ 54,629,094	$ 11,616,389.80
$ 10,000 - $ 11,999	114,796	$ 1,260,455,864	$ 167,702,027	$ 37,671,723	$ 130,030,304	$ 28,265,606.53
$ 12,000 - $ 13,999	101,975	$ 1,323,427,935	$ 189,028,178	$ 38,410,536	$ 150,617,642	$ 33,861,377.48
$ 14,000 - $ 15,999	91,987	$ 1,378,341,237	$ 208,569,330	$ 38,352,850	$ 170,216,480	$ 38,893,331.36
$ 16,000 - $ 17,999	83,311	$ 1,414,804,542	$ 225,217,476	$ 38,039,180	$ 187,178,296	$ 42,692,797.23
$ 18,000 - $ 19,999	73,623	$ 1,396,877,651	$ 231,725,034	$ 37,290,859	$ 194,434,175	$ 44,195,613.35
$ 20,000 - $ 21,999	62,676	$ 1,314,635,940	$ 226,991,819	$ 35,409,701	$ 191,582,118	$ 43,106,726.62
$ 22,000 - $ 24,999	77,889	$ 1,825,389,262	$ 329,485,700	$ 49,913,695	$ 279,572,005	$ 62,534,927.16
$ 25,000 - $ 29,999	88,367	$ 2,408,915,397	$ 456,182,474	$ 66,991,301	$ 389,191,173	$ 87,723,441.92
$ 30,000 - $ 34,999	47,991	$ 1,546,436,474	$ 311,663,129	$ 43,416,090	$ 268,247,039	$ 59,122,196.24
$ 35,000 - $ 39,999	25,785	$ 960,702,529	$ 205,571,112	$ 26,691,190	$ 178,879,922	$ 37,899,142.01
$ 40,000 - $ 49,999	24,808	$ 1,098,000,473	$ 252,789,838	$ 29,931,377	$ 222,858,461	$ 45,266,757.13
$ 50,000 - $ 74,999	18,315	$ 1,087,121,254	$ 285,281,546	$ 27,665,309	$ 257,616,237	$ 46,797,724.23
$ 75,000 - $ 99,999	5,112	$ 437,147,968	$ 131,600,527	$ 10,677,474	$ 120,923,053	$ 19,590,623.93
$100,000 AND OVER	5,934	$ 1,251,925,784	$ 391,100,058	$ 22,953,557	$ 368,146,501	$ 51,575,380.87
NO AGI	35,817	$ 0	$ 15,276,963	$ 10,799,901	$ 4,477,062	$ 194,810.28
TOTALS	1,538,396	$ 22,177,523,300	$ 3,972,035,621	$ 639,107,865	$ 3,332,927,756	$683,959,850.06

TABLE 28

1982 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
ADAIR	5,722	4,002	.28	293	.14	90	135	68	7.32
ADAMS	3,368	2,365	.16	200	.10	64	89	47	8.46
ALLAMAKEE	8,877	6,086	.42	410	.20	119	183	108	6.74
APPANOOSE	8,170	5,911	.41	604	.29	174	205	225	10.22
AUDUBON	5,302	3,823	.27	399	.19	148	177	74	10.44
BENTON	13,967	10,850	.76	1,000	.48	411	330	259	9.22
BLACK HAWK	78,838	65,503	4.56	12,198	5.83	4,596	4,130	3,472	18.62
BOONE	15,896	12,852	.90	1,878	.90	768	550	560	14.61
BREMER	15,415	12,116	.84	1,579	.75	441	673	465	13.03
BUCHANAN	12,718	9,633	.67	1,322	.63	457	470	395	13.72
BUENA VISTA	13,124	10,022	.70	1,072	.51	343	440	289	10.70
BUTLER	10,643	8,067	.56	578	.28	161	280	137	7.16
CALHOUN	8,533	6,253	.44	913	.44	126	598	189	14.60
CARROLL	14,381	10,951	.76	1,229	.59	359	309	561	11.22
CASS	10,924	8,294	.58	668	.32	164	355	149	8.05
CEDAR	11,628	9,169	.64	1,052	.50	293	437	322	11.47
CERRO GORDO	30,180	24,111	1.68	3,608	1.72	1,208	1,246	1,154	14.96
CHEROKEE	10,010	7,700	.54	1,174	.56	314	532	328	15.25
CHICKASAW	9,010	6,698	.47	705	.34	302	236	167	10.53
CLARKE	5,112	3,684	.26	371	.18	129	151	91	10.07
CLAY	12,268	9,433	.66	1,094	.52	347	500	247	11.60
CLAYTON	11,881	8,463	.59	848	.41	270	332	246	10.02
CLINTON	34,258	27,721	1.93	3,462	1.65	1,100	1,42[illegible]	940	12.49
CRAWFORD	11,671	8,579	.60	665	.32	244	257	164	7.75
DALLAS	18,954	15,312	1.07	3,138	1.50	1,099	1,032	1,007	20.49
DAVIS	5,172	3,612	.25	245	.12	96	85	64	6.78
DECATUR	4,837	3,392	.24	374	.18	182	135	57	11.03
DELAWARE	10,754	7,935	.55	1,471	.70	271	366	834	18.54
DES MOINES	27,554	22,389	1.56	2,764	1.32	1,034	936	794	12.35
DICKINSON	9,937	7,446	.52	717	.34	182	357	178	9.63
DUBUQUE	53,490	42,480	2.96	7,739	3.70	2,929	1,658	3,152	18.22
EMMET	8,018	5,922	.41	507	.24	180	188	139	8.56
FAYETTE	14,522	10,590	.74	1,247	.60	469	565	213	11.78
FLOYD	11,815	9,043	.63	1,147	.55	408	328	411	12.68
FRANKLIN	7,885	5,933	.41	643	.31	145	343	155	10.84
FREMONT	5,340	4,008	.28	227	.11	91	94	42	5.66
GREENE	7,482	5,787	.40	579	.28	187	225	167	10.01
GRUNDY	8,824	6,906	.49	1,000	.48	239	561	200	14.29
GUTHRIE	7,536	5,433	.38	645	.31	191	260	194	11.87
HAMILTON	11,585	8,926	.62	1,033	.49	372	395	266	11.57
HANCOCK	8,297	6,235	.43	799	.38	205	330	264	12.81
HARDIN	14,010	10,714	.75	1,536	.73	554	630	352	14.34
HARRISON	9,369	6,853	.48	420	.20	142	153	125	6.13
HENRY	11,468	8,864	.62	945	.45	319	332	294	10.66
HOWARD	6,701	4,588	.32	370	.18	115	133	122	8.06
HUMBOLDT	7,806	6,048	.42	753	.36	199	266	288	12.45
IDA	5,739	4,238	.30	335	.16	94	147	94	7.90
IOWA	10,309	7,874	.55	780	.37	269	324	187	9.91
JACKSON	12,937	9,444	.66	780	.37	339	232	209	8.26
JASPER	22,648	18,127	1.26	2,968	1.42	1,165	1,009	794	16.37
JEFFERSON	9,008	6,611	.46	708	.34	187	283	238	10.71
JOHNSON	48,246	39,001	2.72	8,591	4.10	4,243	2,012	2,336	22.03
JONES	11,649	8,922	.62	843	.40	305	308	230	9.45

TABLE 28 (CONTD)

1982 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
KEOKUK	8,069	5,885	.41	889	.42	276	429	184	15.11
KOSSUTH	13,352	9,933	.69	972	.46	327	371	274	9.79
LEE	24,755	20,017	1.39	2,080	.99	774	693	613	10.39
LINN	104,543	86,719	6.04	18,943	9.05	7,357	6,417	5,169	21.84
LOUISA	7,078	5,542	.39	423	.20	125	193	105	7.63
LUCAS	6,155	4,484	.31	479	.23	202	189	88	10.68
LYON	7,686	5,530	.39	266	.13	61	158	47	4.81
MADISON	7,656	5,633	.39	925	.44	343	277	305	16.42
MAHASKA	12,988	9,856	.69	981	.47	361	365	255	9.95
MARION	17,766	14,214	.99	1,821	.87	710	625	486	12.81
MARSHALL	26,131	21,333	1.49	3,103	1.48	933	1,391	779	14.55
MILLS	7,561	5,911	.41	499	.24	116	246	137	8.44
MITCHELL	7,459	5,460	.38	535	.26	177	233	125	9.80
MONONA	6,901	5,076	.35	476	.23	166	164	146	9.38
MONROE	5,164	3,683	.26	417	.20	154	144	119	11.32
MONTGOMERY	8,584	6,614	.46	387	.18	115	183	89	5.85
MUSCATINE	25,278	20,966	1.46	2,313	1.10	713	839	761	11.03
OBRIEN	11,065	8,408	.59	999	.48	230	611	158	11.88
OSCEOLA	4,944	3,613	.25	264	.13	60	149	55	7.31
PAGE	11,455	8,638	.60	552	.26	165	266	121	6.39
PALO ALTO	7,503	5,578	.39	476	.23	188	176	112	8.53
PLYMOUTH	14,819	11,226	.78	860	.41	264	369	227	7.66
POCAHONTAS	6,993	5,325	.37	541	.26	208	224	109	10.16
POLK	191,788	159,569	11.11	39,900	19.06	16,182	13,000	10,718	25.00
POTTAWATTAMIE	48,606	38,663	2.69	3,647	1.74	1,208	1,399	1,040	9.43
POWESHIEK	11,931	9,301	.65	1,043	.50	404	369	270	11.21
RINGGOLD	3,696	2,393	.17	140	.07	46	66	28	5.85
SAC	8,687	6,390	.45	490	.23	123	268	99	7.67
SCOTT	95,656	80,638	5.62	12,046	5.75	3,663	3,969	4,414	14.94
SHELBY	9,179	6,939	.48	539	.26	164	246	129	7.77
SIOUX	17,672	13,347	.93	985	.47	208	566	211	7.38
STORY	39,226	31,383	2.19	7,478	3.57	2,982	2,387	2,109	23.83
TAMA	11,970	8,970	.62	1,021	.49	258	447	316	11.38
TAYLOR	4,969	3,352	.23	183	.09	58	75	50	5.46
UNION	8,308	6,232	.43	681	.33	220	296	165	10.93
VAN BUREN	4,871	3,362	.23	245	.12	83	117	45	7.29
WAPELLO	22,702	18,116	1.26	2,096	1.00	1,003	564	529	11.57
WARREN	20,850	16,696	1.16	3,049	1.46	1,296	826	927	18.26
WASHINGTON	12,801	9,892	.69	1,002	.48	323	413	266	10.13
WAYNE	4,864	3,190	.22	322	.15	129	135	58	10.09
WEBSTER	27,291	21,596	1.50	3,177	1.52	1,074	970	1,133	14.71
WINNEBAGO	8,382	6,325	.44	668	.32	155	358	155	10.56
WINNESHIEK	11,763	8,457	.59	1,074	.51	344	431	299	12.70
WOODBURY	58,570	46,758	3.26	5,290	2.53	1,916	1,890	1,484	11.31
WORTH	5,255	3,785	.26	355	.17	134	122	99	9.38
WRIGHT	10,485	8,217	.57	1,154	.55	332	377	445	14.04
NON-RESIDENT	74,837	57,699	4.02	2,960	1.41	910	1,234	816	5.13
TOTALS	1,822,052	1,435,923	100.00*	209,372	100.00*	76,079	72,961	60,332	14.58

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING

TABLE 29

1982 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY ADJUSTED GROSS INCOME BRACKETS

ADJUSTED GROSS INCOME	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
$ 1 - $ 2,999	195,438	10,545	.73	1,543	.74	579	525	439	14.63
$ 3,000 - $ 3,999	87,529	41,154	2.87	5,372	2.57	1,915	1,727	1,730	13.05
$ 4,000 - $ 4,999	90,261	44,200	3.08	5,597	2.67	2,011	1,883	1,703	12.66
$ 5,000 - $ 5,999	82,844	71,661	4.99	8,168	3.90	3,033	2,596	2,539	11.40
$ 6,000 - $ 6,999	78,308	70,143	4.88	7,950	3.80	2,909	2,554	2,487	11.33
$ 7,000 - $ 7,999	76,095	70,491	4.91	8,121	3.88	2,952	2,601	2,568	11.52
$ 8,000 - $ 8,999	73,138	69,101	4.81	8,139	3.91	3,003	2,579	2,607	11.85
$ 9,000 - $ 9,999	70,083	66,933	4.66	8,150	3.89	3,083	2,485	2,582	12.18
$ 10,000 - $ 11,999	130,030	125,702	8.75	15,754	7.52	5,887	4,873	4,994	12.53
$ 12,000 - $ 13,999	117,433	114,473	7.97	15,187	7.25	5,629	4,841	4,717	13.27
$ 14,000 - $ 15,999	107,248	105,401	7.34	14,299	6.83	5,425	4,516	4,358	13.57
$ 16,000 - $ 17,999	98,486	97,158	6.77	13,815	6.60	5,284	4,283	4,248	14.22
$ 18,000 - $ 19,999	88,241	87,281	6.08	12,906	6.16	5,082	3,964	3,860	14.79
$ 20,000 - $ 21,999	76,873	76,201	5.31	11,893	5.68	4,696	3,744	3,453	15.61
$ 22,000 - $ 24,999	97,746	96,899	6.75	15,842	7.57	6,566	4,939	4,337	16.35
$ 25,000 - $ 29,999	115,251	114,357	7.96	20,063	9.58	7,878	6,678	5,507	17.54
$ 30,000 - $ 34,999	65,009	64,450	4.49	12,778	6.10	4,467	4,878	3,433	19.83
$ 35,000 - $ 39,999	35,759	35,391	2.46	7,415	3.54	2,225	3,325	1,865	20.95
$ 40,000 - $ 49,999	34,789	34,311	2.39	7,735	3.69	1,862	4,194	1,679	22.54
$ 50,000 - $ 74,999	25,556	25,102	1.75	5,622	2.69	1,154	3,556	912	22.40
$ 75,000 - $ 99,999	7,056	6,861	.48	1,406	.67	231	1,003	172	20.49
$100,000 AND OVER	8,066	7,741	.54	1,513	.72	192	1,193	128	19.55
REJECTS (NO AGI)	60,813	367	.03	54	.03	16	24	14	14.71
TOTALS	1,822,052	1,435,923	100.00*	209,372	100.00*	76,079	72,961	60,332	14.58

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING

TABLE 30

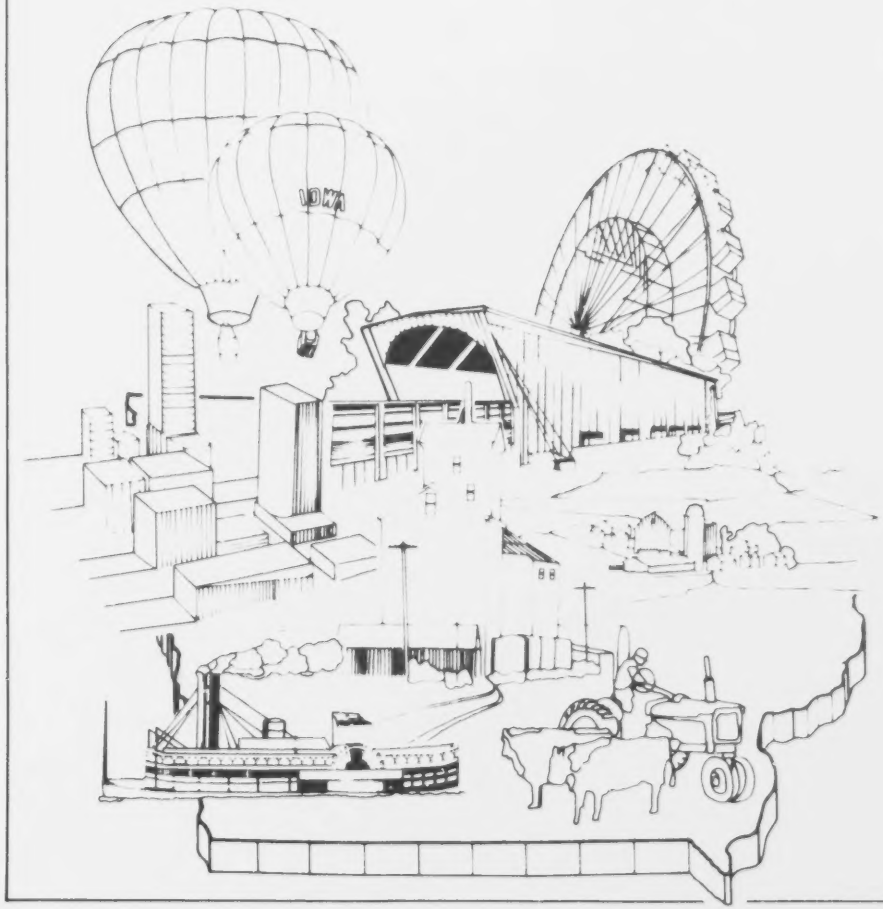
SCHOOL DISTRICT SURTAX COLLECTIONS
Tax Year 1982

School District	Percent of Surtax	Amount of Surtax	School District	Percent of Surtax	Amount of Surtax
Alden	10.00%	$ 50,571.05	Mallard	9.50%	21,333.84
Amana	6.50%	35,174.31	Malvern	4.75%	17,654.01
Ayrshire	12.25%	11,774.77	Meservey-Thornton	7.50%	23,038.40
Buffalo Center-Rake	10.50%	50,886.91	North Kossuth	7.00%	45,354.57
Burt	10.00%	23,578.25	Northeast Hamilton	7.50%	33,312.18
CAL	6.00%	31,514.10	Ocheyedan	9.75%	22,041.86
Clearfield	8.75%	11,839.02	Palmer	10.00%	14,493.91
Collins	9.00%	18,944.67	Russell	11.00%	20,254.90
Corwith-Wesley	4.00%	15,586.49	Sanborn	9.00%	35,751.18
Diagonal	16.00%	12,704.27	Schaller	8.75%	25,585.31
Dumont	5.25%	12,582.73	South Clay	9.00%	23,611.98
East Greene	10.00%	45,383.75	Steamboat Rock	5.50%	8,563.51
East Monona	13.50%	22,746.19	Stratford	5.75%	17,191.40
Fonda	5.25%	13,345.88	Thompson	10.00%	24,166.11
Gilmore City-Bradgate	5.50%	13,605.82	Titonka	4.75%	16,915.45
Goldfield	3.75%	11,736.72	Union-Whitten	9.00%	22,838.36
Havelock-Plover	5.25%	8,467.22	Walnut	11.00%	31,941.13
Kanawha	3.50%	11,426.74	Wellsburg	5.75%	20,404.65
Klemme	9.25%	20,964.32	West Bend	4.25%	20,801.91
Lakota	3.50%	7,772.71	West Harrison	12.75%	60,452.30
Lincoln Central	6.50%	16,216.35	Woden-Crystal Lake	5.00%	12,890.49
Lohrville	4.50%	8,775.97			
Lytton	8.50%	18,376.61	TOTAL		$992,572.30

SDRGO-3-U

1983 Iowa Individual Income Tax

Annual Statistical Report



RETURNS FILED IN 1984

COMPILED BY
STATE OF IOWA
DEPARTMENT OF REVENUE
RESEARCH & MANAGEMENT SERVICES DIVISION
HOOVER STATE OFFICE BUILDING
DES MOINES
50319

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TABLE OF CONTENTS

DESCRIPTION	PAGE NUMBER
INTRODUCTION	1-4
Individual Income Tax Law Changes for 1983 Tax Year	2
Highlights of Individual Income Tax Law - 1983 Tax Year	3
INCOME TAX ABATEMENT	4
STATISTICAL SUMMARY	5-13
Returns by Filing Status	5
Computed Tax by Filing Status	5
Returns by Adjusted Gross Income	6
Federal Tax Deductions	7
Use of Standard and Itemized Deductions	8
Nonrefundable Credits Claimed	9
Lump Sum and Minimum Taxes	11
Incidence by Adjusted Gross Income Brackets	12
Methods of Payment	13
SCHOOL DISTRICT INCOME SURTAX	14
FISH AND GAME PROTECTION FUND	15
INCOME TAX POLITICAL CHECKOFF	16
IOWA ELECTION CAMPAIGN FUND ADDITIONAL CONTRIBUTION	17
STATISTICAL APPENDIX	18-51
Table 1: Total Pay and No Pay Returns	19
Table 2: Total Pay Returns	20
Table 3: Total No Pay Returns	21
Table 4: Single Pay Returns	22
Table 5: Single No Pay Returns	23
Table 6: Married Joint Pay Returns	24
Table 7: Married Joint No Pay Returns	25
Table 8: Married Separate Pay Returns	26
Table 9: Married Separate No Pay Returns	27
Table 10: Total Pay and No Pay Returns by County	28

TABLE OF CONTENTS (Continued)

DESCRIPTION		PAGE NUMBER
Table 11:	Total Pay and No Pay Returns by Type of Payment	30
Table 12:	Total Returns by Itemized Deduction	31
Table 13:	Total Pay Returns by Itemized Deduction	32
Table 14:	Total No Pay Returns by Itemized Deduction	33
Table 15:	Total Single Returns By Itemized Deduction	34
Table 16:	Total Married Joint Returns By Itemized Deduction	35
Table 17:	Total Married Separate Returns By Itemized Deduction	36
Table 18:	Total Returns By Standard Deduction	37
Table 19:	Total Pay Returns By Standard Deduction	38
Table 20:	Total No Pay Returns By Standard Deduction	39
Table 21:	Total Single Returns By Standard Deduction	40
Table 22:	Total Married Joint Returns By Standard Deduction	41
Table 23:	Total Married Separate Returns By Standard Deduction	42
Table 24:	Total Returns by Taxable Income-All Adjusted Gross Incomes	43
Table 25:	Total Pay Returns by Taxable Income-All Adjusted Gross Incomes	44
Table 26:	Total No Pay Returns by Taxable Income-All Adjusted Gross Income	45
Table 27:	Total Pay and No Pay Returns by Credit	46
Table 28:	Total Pay and No Pay Returns By Federal Tax Payment	47
Table 29:	Iowa Election Campaign Fund Checkoff-All Filers By County	48
Table 30:	Iowa Election Campaign Fund Checkoff-All Filers By Adjusted Gross Income Brackets	50
Table 31:	School District Surtax Collections	51

INTRODUCTION

This report presents information obtained from 1983 Iowa individual income tax returns filed during 1984. The format of this year's report has been modified slightly from previous years' reports. The primary change involves incorporating all tax items that directly affect the computation or payment of individual income tax liabilities into the Statistical Summary. Thus, the lump sum tax and minimum tax discussions have been included in this section while previously these items were presented separately. Additionally, the Statistical Summary includes a new feature on the federal tax deduction.

The report by major section is as follows: a presentation of the income tax laws applicable to 1983 income; an examination of the individual income tax abatements granted in 1984 by the Director of Revenue; a summary of income, credit and deduction information obtained from 1983 returns; a description of the school district surtax program; a review of Iowa's checkoff programs; and a detailed statistical appendix.

Data presented in this report is directly comparable to that of the 1982 Individual Income Tax Annual Statistical Report. However, a tax law change which occurred in 1982 will affect the validity of comparisons made between this data and that reported for tax years prior to 1982. Beginning in 1982, nonresidents are required to report their total adjusted gross income and adjustments including federal taxes and itemized deductions. After calculating their tax, a credit is given to reflect the ratio of their income from Iowa sources to their total income. Prior to 1982, nonresidents were taxed on their income from Iowa sources only, and other features of the income tax structure were prorated accordingly. As a result, the amounts of income, deductions for federal taxes and itemized deductions are significantly larger for these individuals in the 1982 and 1983 reports. These increases and the resulting affect on tax incidence do not reflect other changes in tax law or economic activity. Therefore, comparison of this information with that of tax years prior to 1982 must be completed with extreme caution.

1983 TAX LAW CHANGES

1. Minimum Tax -- The Iowa minimum tax was increased from 25 to 70 percent of the federal minimum tax imposed on tax preferences. The minimum tax of $7.8 million is included in tax amounts reported throughout this document.

2. Exemption Credits -- Personal and dependent exemption credits were increased for the fifth of five annual increases. For tax year 1983 personal credits were $20 and dependent credits were $15.

3. Child Care Credit -- The Iowa child care credit was increased from five to ten percent of federal qualifying expenses.

4. Political Contributions Credit -- Effective in 1983, Iowa taxpayers were allowed a five percent credit for qualified political contributions. This credit may not exceed five dollars except for a husband and wife filing a joint return in which case the credit is limited to ten dollars. The previously allowed itemized deduction for political contributions was repealed.

5. Iowa Election Campaign Fund Additional Contribution -- Individuals who elected to take advantage of the existing political checkoff program were allowed to contribute an additional two dollars above their tax liability to the Iowa Election Campaign Fund. The additional contribution reduces a taxpayer's refund or adds to the amount due on the taxpayer's return. This program is further discussed on page 17 of this report.

Highlights of Individual Income Tax Law - 1983 Tax Year

Iowa residents who were required to file a 1983 Federal Income Tax Return or who had an adjusted gross income of $4,000 or more, or who had an adjusted gross income of $3,000 and were claimed as a dependent on another person's return, were required to file a 1983 Iowa Income Tax Return. Also required to file were nonresidents who derived $500 or more of income from Iowa sources. Returns and any tax payments were due by the last day of the fourth month following the close of the taxpayer's tax year.

Iowa net income (adjusted gross income) for Iowa income tax reporting purposes was defined as federal adjusted gross income with certain modifications. Primary among these modifications were the deduction of interest and dividends from federal securities and the addition of interest and dividends from foreign securities and from securities of state and other political subdivisions exempt from federal income tax.

The following deductions from adjusted gross income were allowed in deriving net taxable income:

1. Federal income taxes paid during the tax year adjusted by any federal income tax refunds received during the year.

2. The larger of the following amounts:

   a. A standard deduction of fifteen percent of the adjusted gross income remaining after the federal income tax deduction. This deduction may not exceed twelve hundred dollars for a single filer or for each married individual filing separately. The maximum standard deduction is limited to three thousand dollars for the married joint, head of household and surviving spouse filing statuses.

   b. The itemized deductions used for federal income tax purposes less the amounts deducted for Iowa income taxes plus certain other expenses.

Taxable income reported on 1983 Iowa returns was subject to the following rates:

Rate		Rate	
0.50%	from $ 0 through $ 1,023	8.00%	from $15,345 through $20,460
1.25%	from $ 1,023 through $ 2,046	9.00%	from $20,460 through $25,575
2.75%	from $ 2,046 through $ 3,069	10.00%	from $25,575 through $30,690
3.50%	from $ 3,069 through $ 4,092	11.00%	from $30,690 through $ 40,920
5.00%	from $ 4,092 through $ 7,161	12.00%	from $40,920 through $ 76,725
6.00%	from $ 7,161 through $ 9,207	13.00%	from $76,725
7.00%	from $ 9,207 through $15,345		

The following nonrefundable credits against computed tax were allowed:

1. A twenty dollar credit was allowed for the taxpayer and the taxpayer's spouse. Also, an additional twenty dollar credit was allowed for either or both of the individuals who were 65 or over and for either or both of the individuals who were blind at the close of the tax year. In addition, a head of household was allowed an additional credit of twenty dollars.

2. A taxpayer was allowed a fifteen dollar credit for each dependent.

3. A credit for child care expenses was allowed, up to ten percent of the expenses incurred as allowed for federal tax purposes. A maximum credit of $240 for one eligible child or $480 for more than one eligible child was provided.

4. Nonresidents or part-year residents are allowed a credit against their tax which is calculated as a percentage of the tax figured on their entire income. This percentage is equal to the percentage of their income earned outside Iowa.

5. Taxes paid to another state or foreign country on income derived from sources in that state or foreign country were allowed as a tax credit. The amount of the credit could not exceed what the Iowa tax would have been on such income.

6. A five percent credit for qualifying political contributions. The maximum credit allowed is five dollars (ten dollars if married filing jointly).

INCOME TAX ABATEMENT

The Director of Revenue is provided the statutory authority "to abate any portion of tax, interest or penalties which he determines are excessive in amount, or erroneously or illegally assessed." Abatements apply to those cases in which the initial protest occurs after the 90 day appeal period has expired and in which the taxpayer produced records substantiating the tax filer's claim to reduced tax liability. The following table summarizes the individual income tax abatements allowed in calendar 1984.

INDIVIDUAL INCOME TAX ABATEMENTS
JANUARY 1, 1984 THROUGH DECEMBER 31, 1984

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amounts
94	$36,333.75	$6,249.76	$9,148.09	$51,731.60

STATISTICAL SUMMARY

For the 1983 tax year, a total of 1,546,606 returns were filed. This is an increase of 8,210 returns and a percentage increase of 0.53 percent from 1982. This is the first year in which the number of filers increased following three consecutive years of decline. Additionally, the trend among married filers to file separately on combined returns continued in 1983.

RETURNS BY FILING STATUS

Filing Status	Number of Returns 1983	1982	1981	Percentage Change 1982 to 1983	1981 to 1982
Single Head of Household and Surviving Spouse	491,683	488,452	502,684	+0.66%	-2.83%
Married Joint	275,528	283,656	295,792	-2.87%	-4.10%
Married Separate	779,395	766,288	756,876	+1.71%	+1.24%
TOTAL	1,546,606	1,538,396	1,555,352	+0.53%	-1.09%

COMPUTED TAX BY FILING STATUS

Filing Status	Computed Tax 1983	1982	1981	Percentage Change 1982 to 1983	1981 to 1982
Single Head of Household and Surviving Spouse	153,938,185.16	141,717,846.94	133,489,134.94	8.62%	6.16%
Married Joint	179,794,102.98	173,818,922.50	176,229,066.44	3.44%	-1.37%
Married Separate	404,452,823.98	368,423,080.62	353,547,147.75	9.78%	4.21%
TOTAL	738,185,112.12	683,959,850.06	663,265,349.13	7.93%	3.12%

Tax liability reported on 1983 returns amounts to $738.2 million or an increase of 7.93 percent compared to the $684.0 million reported on 1982 returns. This $54.2 million increase in tax was primarily due to a $798.6 million increase in adjusted gross income. Additional factors that contributed to the increase in tax include a $149.3 million decline in federal tax deductions (this is further discussed on page 7 of this report) and a change in the minimum tax law which contributed to a $5.5 million increase in minimum tax collections.

RETURNS BY ADJUSTED GROSS INCOME

Adjusted gross income reported on 1983 returns was approximately $23.0 billion. This is $798.6 million or 3.6 percent greater than that reported in 1982.

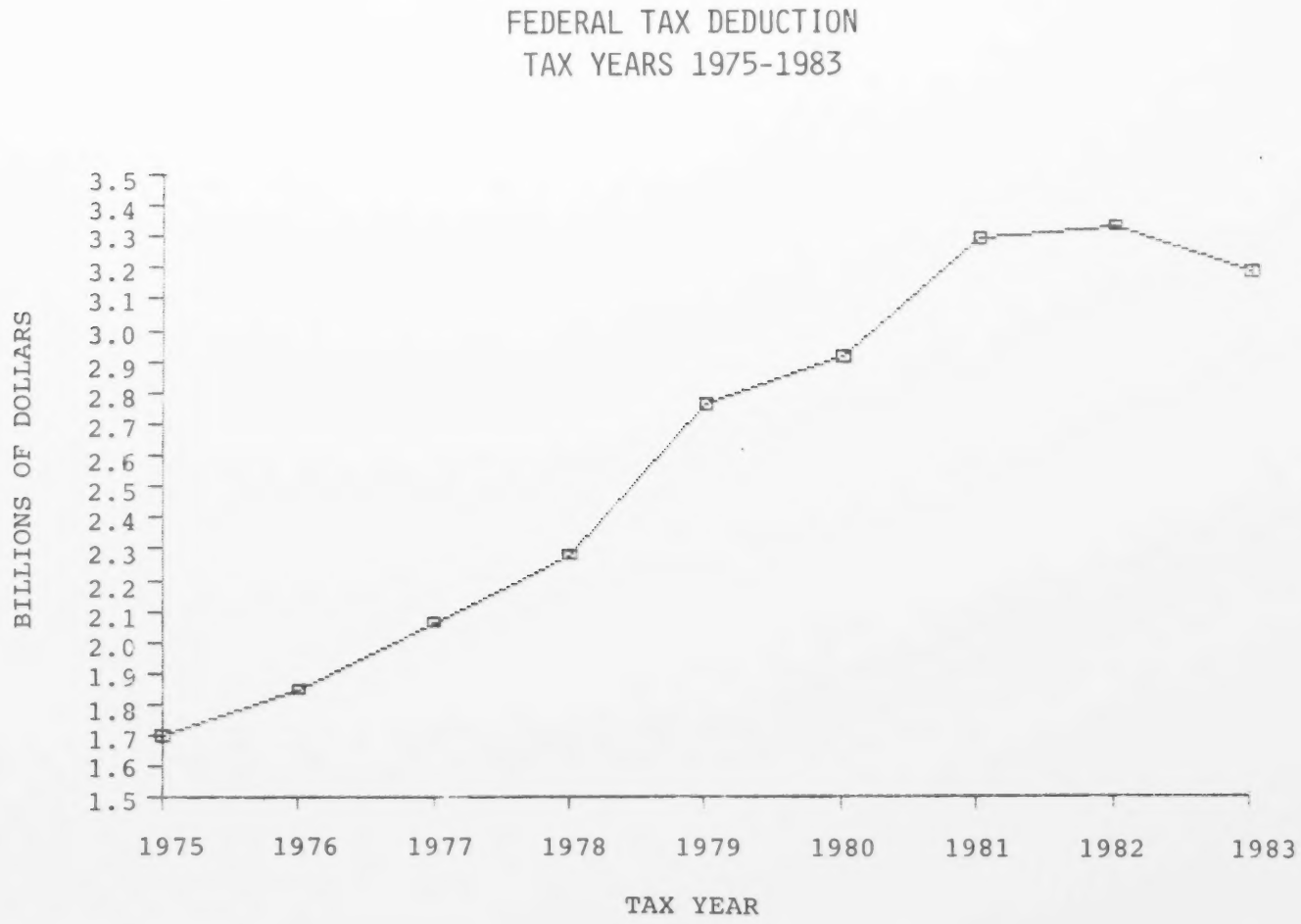
The table below illustrates the variation in distribution of returns, income, and tax, when analyzed by adjusted gross income brackets. For example, persons filing returns showing less than $5,000 of adjusted gross income comprised 24.41 percent of all returns, 4.19 percent of income, and .45 percent of the tax paid. In comparison, filers with income of $50,000 or more represented 2.08 percent of all returns but 19.07 percent of all the tax paid.

ADJUSTED GROSS INCOME SUMMARY

	Returns		Adjusted Gross Income		Tax Paid	
Adjusted Gross Income	Number	% of Total Returns	Dollars (Millions)	% of Total Dollars	Dollars (Millions)	% of Total Dollars
$ 0 - $ 4,999	377,496	24.41%	$ 963.1	4.19%	$ 3.3	0.45%
$ 5,000 - $ 9,999	337,828	21.84%	2,498.2	10.87%	38.7	5.24%
$10,000 - $13,999	213,072	13.78%	2,540.0	11.05%	61.6	8.34%
$14,000 - $19,999	247,066	15.97%	4,164.8	18.14%	127.7	17.31%
$20,000 - $24,999	140,673	9.10%	3,141.2	13.67%	108.9	14.75%
$25,000 - $29,999	90,051	5.82%	2,455.9	10.69%	92.5	12.53%
$30,000 - $39,999	80,727	5.22%	2,747.6	11.96%	111.6	15.12%
$40,000 - $49,999	27,558	1.78%	1,218.0	5.30%	53.1	7.19%
$50,000 and over	32,135	2.08%	3,247.3	14.13%	140.8	19.07%
Total	1,546,606	100.00%	$22,976.1	100.00%	$738.2	100.00%

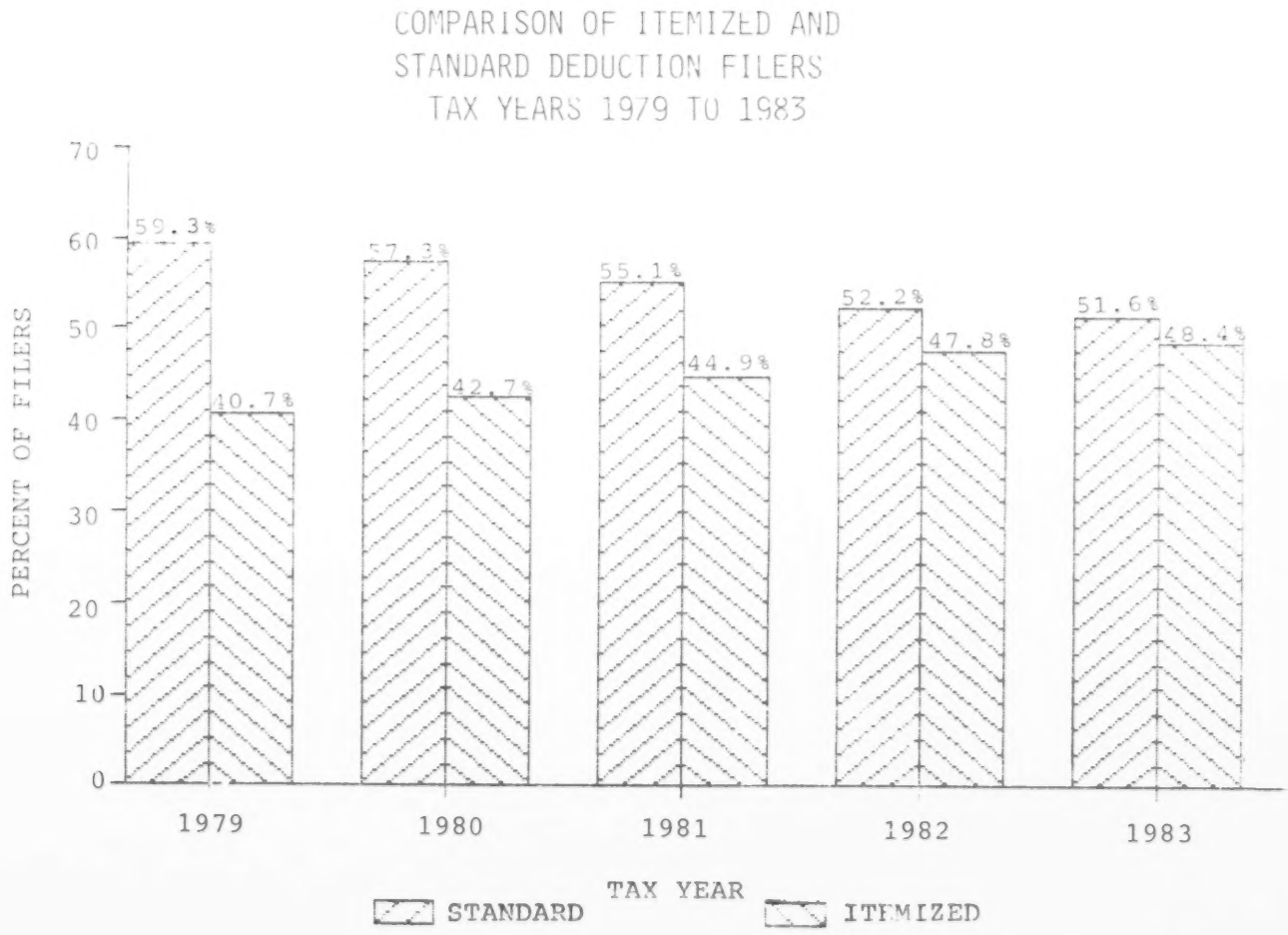
FEDERAL TAX DEDUCTION

For tax year 1983, taxpayers deducted approximately $3.2 billion from adjusted gross income for net federal tax payments made during 1983. This is a decrease of $149.3 million or 4.48 percent from 1982. This is the first year in which federal tax deductions have declined since 1975. Recent changes in federal tax laws apear to be the primary reason for the reduced federal tax deductions.



STANDARD AND ITEMIZED DEDUCTIONS

For 1983 tax returns, the trend of increased use of itemized deductions continued. A total of 749,183 tax filers or 48.44 percent of total filers utilized itemized deductions. As indicated below, the percentage of filers utilizing itemized deductions has increased in each of the last four years. However, the rate of conversion from standard to itemized deductions between 1982 and 1983 is the lowest in the last four years.



NONREFUNDABLE CREDITS CLAIMED

Five types of nonrefundable credits may be claimed by the taxpayer. These are the personal and dependent credits, out-of-state credit, nonresident/part-year resident credit, political contributions credit, and the child care credit.

Personal and Dependent Credits

For the 1983 tax year, 2,142,850 personal credits were claimed, while there were 890,260 dependent credits which were claimed. The number of personal credits increased by 0.54 percent, while the number of dependent credits claimed fell by 1.75 percent. Generally speaking, these changes reflect the slight increase in the number of tax filers (as shown on page 5) and a decline in the number of persons under 18 in the state.

Out-of-State Credits (Table 27)

For the 1983 tax year, $10,511,491.32 was claimed as out-of-state credits for taxes paid to other states or foreign countries. This is $1.1 million or 11.8 percent greater than the amount of out-of-state credits taken in 1982.

Nonresident/Part-year Resident Credit

Beginning in 1982, a nonresident or a part-year resident's tax is calculated as if all of his or her income is taxable in Iowa. Then, these individuals receive a credit which is based on the percentage of their non-Iowa income to their total income.

For 1983, nonresident and part-year resident credits amounted to $66,435,516, which is an increase of $11.9 million or 21.8 percent from 1982. These individuals reported adjusted gross income of $1.9 billion for 1983 while the computed tax on that income was $92.3 million. However, the actual amount of net tax liability owed to Iowa by these taxpayers was $23.2 million after the deduction of the nonresident and part-year resident credits and other credits.

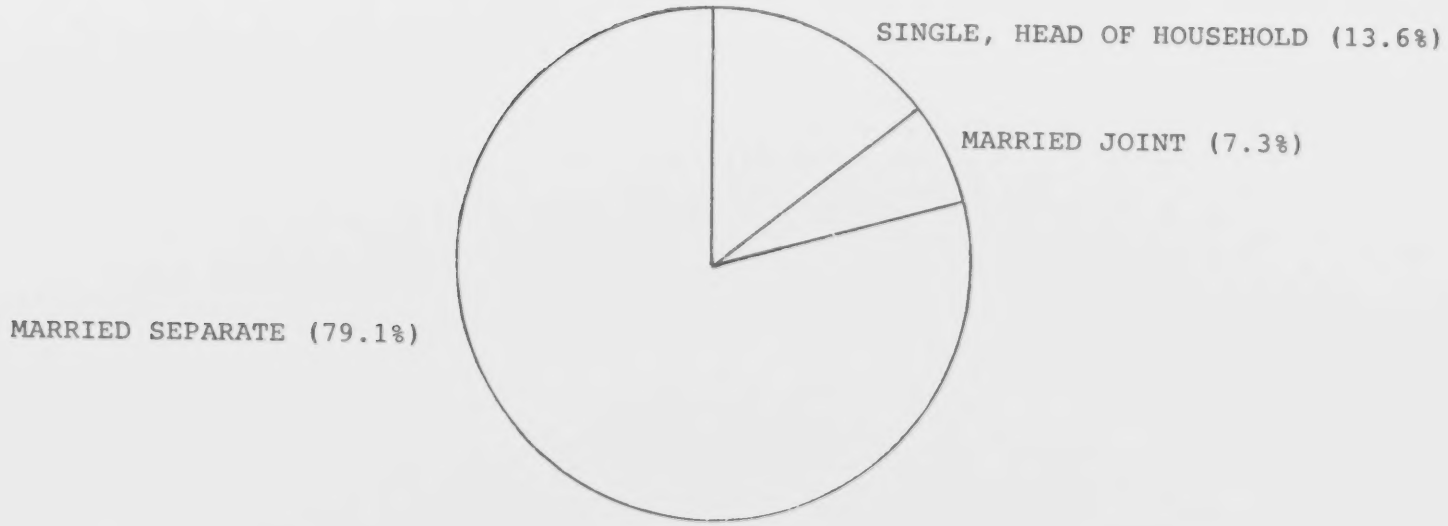
Political Contributions Credit (Table 27)

In the initial year of this credit, 45,342 filers claimed credits of $154,703.55 for qualified political contributions.

Child Care Credit (Table 27)

In 1983, $8,136,659 was claimed by taxpayers in child care credits which is $4.7 million greater than in 1982. However, this increase is primarily due to a tax law change in the computation of the credit. Beginning in 1983, Iowa allowed a child care credit equal to ten percent of the allowable federal expenses with a maximum credit of $240 for one child or $480 for two or more children. Previously, the credit was equal to five percent of qualifying expenses with maximum allowable credits of $120 and $240 respectively. As indicated by the following chart, the bulk of the credit is used by married separate filers which is consistent with data presented in prior years' reports.

CHILD CARE CREDIT-TAX YEAR 1983
SHARE OF TOTAL BY FILING STATUS



LUMP SUM AND MINIMUM TAXES

Iowa imposes two taxes patterned after federal taxes already in existence. The first of these taxes is the lump sum tax which is imposed at the rate of 25 percent of the federal tax on lump sum distributions. Also, Iowa imposes a minimum tax on certain tax preference items by certain taxpayers. In 1983, the Iowa minimum tax was increased from 25 percent to 70 percent of the federal minimum tax.

Lump Sum Tax

A lump sum distribution is the receipt in one year of payments from a retirement pension or profit sharing fund. An individual may elect one of three alternatives for federal tax purposes. In 1983, $1,670,436 was reported by 6,435 individuals in lump sum tax. This is an increase of $650 thousand or 63.65 percent. A portion of this increase was the result of an additional 1,524 individuals reporting lump sum tax in 1983.

Minimum Tax

Both the Iowa and federal tax required the add-back of certain tax preference items by certain taxpayers. Examples of preference items are depreciation, depletion allowances, intangible drilling costs, capital gains or certain itemized deductions. In 1983, a total minimum tax of $7,788,905 was collected compared with $2,254,222 in 1982 minimum tax payments. The primary reason for this increase was that the Iowa minimum tax was increased from 25 to 70 percent of the federal minimum tax liability. This $7.8 million in minimum tax was in addition to $10.6 million in tax paid by these individuals on all other income for 1983.

INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS
TAX YEARS 1982 AND 1983

A traditional measurement of a state's income tax structure is the incidence of the tax on residents in that state. This measurement reflects the percentage that net tax liability represents of the net income (AGI) reported on these returns. As the result of legislative changes affecting tax year 1982 and tax years thereafter, the completion of such an analysis on total returns does not reflect the true incidence of the Iowa tax on Iowans. Rather the data is distorted by the inclusion of income from non-Iowa sources of nonresidents and part-year residents. While the income reflects the total income, the tax paid is accurate and reflects the true liability after the deduction of the nonresident/part-year resident credit.

The impact of these provisions is to produce an incidence which is significantly less than that what is believed to be the true incidence of the tax on Iowans. While this reduction in incidence affects the incidence at all income levels, the most significant abnormalities occur at the middle and upper income levels.

The table below compares the "tax incidence" by income brackets for 1982 and 1983 returns. This data is for information purposes only and should not be interpreted as a true measurement of the incidence of the Iowa tax structure. Additional clarification of the subject may be obtained by contacting the Iowa Department of Revenue.

Adjusted Gross Income Brackets	1983			1982	
	Adjusted Gross Income	Tax Paid	Incidence[1]	Tax Paid	Incidence[1]
$ 0 - $ 4,999	$ 963,069,973	$ 3,265,568.58	0.34%	$ 2,859,678.65	0.30%
$ 5,000 - $ 9,999	2,498,184,271	38,733,408.40	1.55%	39,574,525.35	1.57%
$10,000 - $13,999	2,539,954,076	61,611,054.40	2.43%	62,126,984.01	2.40%
$14,000 - $19,999	4,164,855,197	127,694,503.44	3.07%	125,781,741.94	3.00%
$20,000 - $24,999	3,141,152,872	108,916,273.34	3.47%	105,641,653.78	3.36%
$25,000 - $29,999	2,455,873,139	92,534,431.08	3.77%	87,723,441.92	3.64%
$30,000 - $39,999	2,747,624,055	111,581,150.18	4.06%	97,021,338.25	3.87%
$40,000 - $49,999	1,218,014,396	53,137,576.66	4.36%	45,266,757.13	4.12%
$50,000 and over	3,247,369,193	140,711,146.04	4.33%	117,963,729.03	4.25%
Total	$22,976,097,172	$738,185,112.12	3.21%	$683,959,850.06	3.08%

[1] Percentage of income paid in state income taxes.

METHODS OF PAYMENT (Table 11)

Total tax paid as presented in the report represents the total tax received from withholding, estimated payments, and additional payments, plus any motor fuel credits and less refunds paid to taxpayers.

Withholding of income taxes from wages and salaries is required of all employers making a payment of wages and salaries in Iowa to either resident or nonresident employees.

Estimated payments are required to be filed during the year by any individual who can reasonably expect to incur $50 or more of tax liability on income not subject to withholding. Estimated payments are primarily paid by the self-employed and those with incomes from sources other than wages and salaries.

Additional payments are those payments made to satisfy any remaining tax liability which is due at the time the return is filed.

The motor fuel tax credit shown represents the credits allowed for any motor fuel tax paid on fuel used for nonhighway purposes.

Refunds are those payments made by the state to return to filers the amount of collections received from withholding or estimated payments which are in excess of the filer's tax liability.

Various sources of funds serving as payment of taxes due and refunds paid are shown in the following table. As shown, withholding from employees paychecks composed the largest part of income tax revenue, with over 82 percent of all net tax liability.

METHOD OF PAYMENT
TAX YEAR 1983

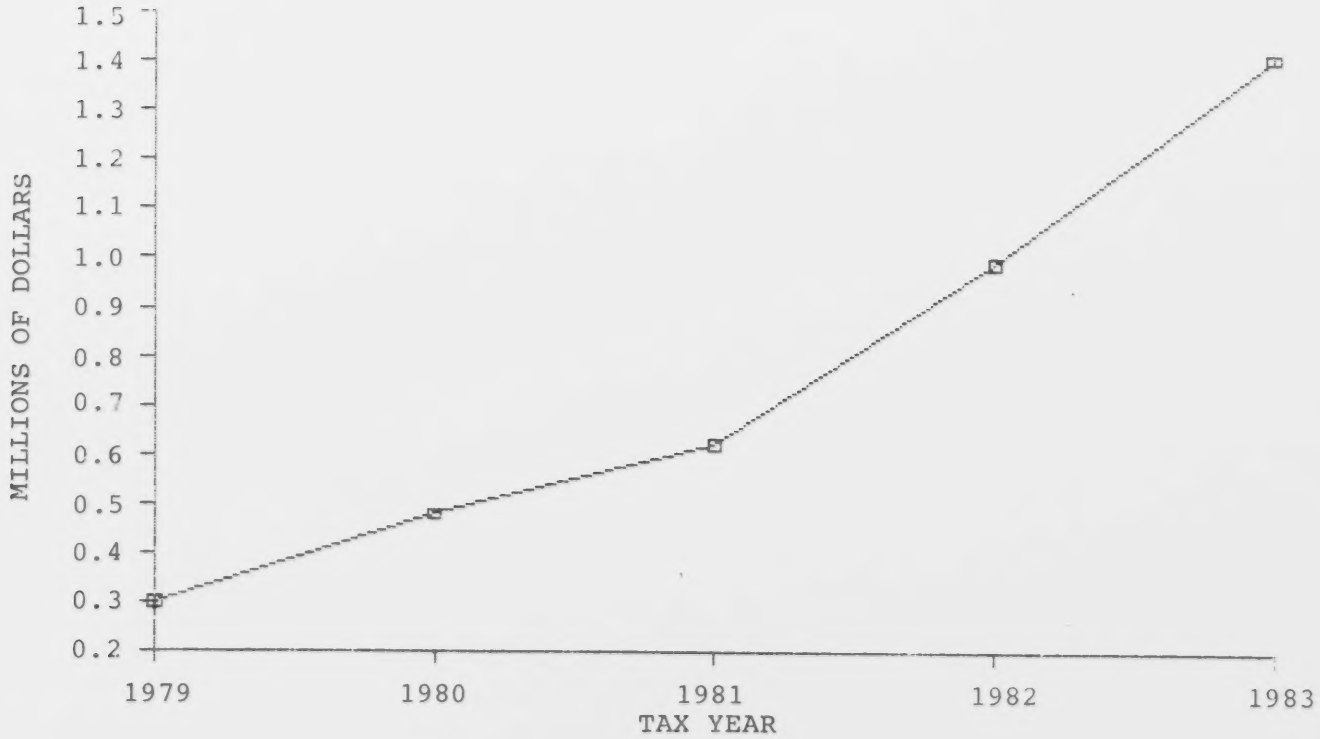
Method	Amount	Percent of Tax Liability
Withholding	$607,113,871.33	82.24%
Estimated Payments	127,238,463.60	17.24%
Additional Payments	152,366,180.44	20.64%
Motor Fuel Credits	6,422,473.68	0.87%
Sub-Total	$893,140,989.05	120.99%
Overpayments	154,955,876.93	20.99%
Net Tax Liability	$738,185,112.12	100.00%

SCHOOL DISTRICT SURTAX

Upon voter approval, all public school districts in the state have the option of imposing a local school district income surtax. The school district income surtax is part of the enrichment program by which school boards may raise an additional ten percent of the state cost per pupil. For tax year 1983, the income surtax could not exceed 20 percent of Iowa state income tax liability and could only be imposed in combination with an additional property tax not to exceed $1.08 per $1,000 of assessed value.

For tax year 1983, fifty-four school districts imposed a surtax with the percentage and amount of surtax as shown in Table 30 of the Appendix. This program is one which has rapidly expanded during the past five years. In that time, participation has grown from 23 to 54 school districts and surtax revenue has grown from $300,000 to $1,400,000.

SCHOOL DISTRICT SURTAX COLLECTED
TAX YEARS 1979-1983



FISH AND GAME PROTECTION FUND

Iowa taxpayers are given the opportunity to contribute to a Fish and Wildlife Protection Fund administered by the Iowa Conservation Commission. Money from this fund is used for such programs as providing habitat, restoring declining species, public education and research. At least 50 percent of the money derived from contributions must be used to preserve, protect, perpetuate, and enhance nongame wildlife. For 1983, only persons receiving a refund were eligible to contribute to the checkoff, with their refund reduced by the amount of contribution. However, in 1984 and tax years thereafter, individuals who have a tax liability may contribute to the fund in addition to their regular tax liability.

For 1983, $224,478 was identified as having been contributed from 39,485 participants. This is an average contribution of $5.69 per person. This compares to an average contribution of $5.54 in 1982 when 42,722 individuals contributed $236,558. The total amount of contributions is somewhat greater than the amount certified since adjustments to the checkoff which are made after initial processing of the returns are not reflected in the statistical record. The table below shows the amount that was contributed according to filing status.

1983 Iowa Fish and Game Protection Fund
Total Returns By Filing Status

Filing Status	No. of Returns	No. of Eligibles	Participants Number	Participants Percent of Eligibles	Contributions
Single, Head of Household and Qualifying Widow(er)	491,683	269,302	14,467	5.37%	$ 70,748
Married filing Joint	275,528	150,890	9,387	6.22%	$ 52,370
Married filing Separate	395,812	244,850	15,631	6.38%	$101,360
Totals	1,163,023	665,042	39,485	5.94%	$224,478

INCOME TAX POLITICAL CHECKOFF

Individuals are allowed to designate one dollar of state funds to be given to qualifying political parties or a taxpayer may choose to give one dollar to the Iowa Election Campaign Fund to be divided evenly among eligible parties. Use of the checkoff has no effect on an individual's income tax liaibilty, resulting in neither a decrease in refund, nor an increase in the amount of remittance required. Usage of the checkoff is limited to those taxpayers with at least one dollar of tax liability per taxpayer. Married persons may use the checkoff regardless of whether filing joint or separate returns as long as they have the minimum tax liability.

For tax year 1983 returns filed in calendar year 1984, 189,406 filers used the checkoff for a participation rate of 13.28 percent. This compares to a rate of 14.58 percent for tax year 1982 returns filed in calendar year 1983 when 209,372 taxpayers contributed.

The amounts that were contributed by filing status are presented in the table below. More detailed use of the checkoff is shown on tables 29 and 30 of the Statisticai Appendix.

INCOME TAX CHECKOFF BY FILING STATUS

Filing Status	No. of Filers	Eligibles		Participants		Political			Partic-ipation Rate
		Number	Percent	Number	Percent	Democrats	Republicans	Split	
Single, Head of Household and Qualifying Widow(er)	491,683	342,780	24.03%	43,835	23.14%	17,971	12,733	13,131	12.79%
Married Joint	551,056	405,130	28.41%	59,309	31.31%	23,121	20,871	15,317	14.64%
Married Separate	779,395	678,280	47.56%	86,262	45.55%	33,895	30,102	22,265	12.72%
Totals	1,822,134	1,426,190	100.00%	189,406	100.00%	74,987	63,706	50,713	13.28%

IOWA ELECTION CAMPAIGN FUND ADDITIONAL CONTRIBUTION

Beginning in 1983, taxpayers who contribute to the Iowa Election Campaign fund through the political checkoff are allowed to contribute an additonal amount above their tax liability to the fund. Additional contributions are limited to two dollars per spouse, and will reduce a taxpayer's refund or add to the amount due on the return.

In 1983, 2,232 filers who participated in the regular political checkoff also contributed $3,356.59 in additional contributions to the Iowa Election Campaign Fund. Of these total amounts, 681 taxpayers gave $1,000.13 to the Republican Party while 1,176 individuals contributed $1,826.45 to the Democratic Party. Contributions amounting to $530.01 from 375 taxpayers were split between the two parties.

Ray Returns - returns with tax greater than zero.

No Pay Returns - returns in which tax is zero.

Filing Status

Single - includes filing status 1 (single), 5 (unmarried head of household), and 6 (surviving spouse).

Married Joint - filing status 2 (one return filed by the married couple).

Married Separate - filing status 3 & 4 (married couple filing separately, either on a combined return or on separate returns). Returns are considered separately if filed on the same return form.

Adjusted Gross Income - from line 1 of Iowa 1040 or line 4 of 1040A.

Net Taxable Income - from line 7 Iowa 1040 or line 8 Iowa 1040A.

Additional Payments - money submitted with extensions or tax return.

Federal Tax

Payments - total amount of federal income tax paid during the tax year.

Refunds - total amount of federal income tax refunds received during the year.

Deduction - net amount of payments and refunds.

TABLE 01

TOTAL PAY AND NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	179,504	$ 315,503,677	$ 260,747,966	223,090	24,288	$ 174,833.73
$ 3,000 - $ 3,999	80,580	$ 281,936,190	$ 224,485,153	108,027	14,892	$ 775,134.62
$ 4,000 - $ 4,999	81,260	$ 365,630,106	$ 287,988,777	115,444	19,441	$ 1,668,491.68
$ 5,000 - $ 5,999	75,170	$ 413,000,149	$ 302,658,014	107,384	20,330	$ 4,067,586.19
$ 6,000 - $ 6,999	69,853	$ 453,520,508	$ 330,193,930	100,136	21,648	$ 5,875,943.04
$ 7,000 - $ 7,999	67,127	$ 503,264,112	$ 366,097,269	95,144	22,502	$ 7,795,848.61
$ 8,000 - $ 8,999	64,787	$ 550,285,883	$ 400,630,042	90,522	24,112	$ 9,669,917.80
$ 9,000 - $ 9,999	60,891	$ 578,113,619	$ 422,235,391	84,039	24,576	$ 11,324,112.76
$ 10,000 - $ 11,999	112,974	$ 1,240,656,060	$ 911,594,862	153,745	51,794	$ 27,951,736.40
$ 12,000 - $ 13,999	100,098	$ 1,299,298,016	$ 956,016,806	135,036	53,277	$ 33,659,318.00
$ 14,000 - $ 15,999	89,847	$ 1,346,475,664	$ 990,503,172	120,634	56,349	$ 38,604,536.42
$ 16,000 - $ 17,999	82,916	$ 1,408,121,380	$ 1,033,107,597	110,704	59,195	$ 43,425,414.14
$ 18,000 - $ 19,999	74,303	$ 1,410,258,153	$ 1,028,921,955	99,273	59,002	$ 45,664,552.88
$ 20,000 - $ 21,999	63,316	$ 1,327,853,097	$ 960,502,684	85,503	56,553	$ 44,703,045.20
$ 22,000 - $ 24,999	77,357	$ 1,813,299,775	$ 1,303,488,119	105,646	76,428	$ 64,213,228.14
$ 25,000 - $ 29,999	90,051	$ 2,455,873,139	$ 1,750,999,041	126,683	100,835	$ 92,534,431.08
$ 30,000 - $ 34,999	51,904	$ 1,673,870,631	$ 1,177,628,410	75,572	62,664	$ 66,927,600.91
$ 35,000 - $ 39,999	28,823	$ 1,073,753,424	$ 743,334,530	43,482	34,757	$ 44,653,549.27
$ 40,000 - $ 49,999	27,558	$ 1,218,014,396	$ 826,032,997	42,897	33,455	$ 53,137,576.66
$ 50,000 - $ 74,999	19,903	$ 1,178,391,225	$ 764,584,455	32,227	23,103	$ 54,342,166.87
$ 75,000 - $ 99,999	5,610	$ 479,963,013	$ 291,328,289	9,086	6,571	$ 23,195,823.61
$100,000 AND OVER	6,622	$ 1,589,014,955	$ 869,411,859	10,709	7,957	$ 63,173,155.56
NO AGI	36,152	$ 0	$ 914,273	67,867	36,531	$ 647,108.55
TOTALS	1,546,606	$ 22,976,097,172	$ 16,203,435,591	2,142,850	890,260	$ 738,185,112.12

TABLE 02

TOTAL PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	14,675	$ 38,907,188	$ 34,921,259	14,830	242	$ 174,833.73
$ 3,000 - $ 3,999	39,550	$ 139,145,192	$ 114,344,353	42,772	2,456	$ 775,134.62
$ 4,000 - $ 4,999	42,744	$ 192,294,141	$ 152,585,150	50,276	5,457	$ 1,668,491.68
$ 5,000 - $ 5,999	66,436	$ 365,220,578	$ 284,866,897	89,504	14,510	$ 4,067,586.19
$ 6,000 - $ 6,999	63,803	$ 414,416,289	$ 317,402,527	87,465	17,155	$ 5,875,943.04
$ 7,000 - $ 7,999	62,932	$ 471,928,575	$ 356,854,601	86,478	19,378	$ 7,795,848.61
$ 8,000 - $ 8,999	61,647	$ 523,670,627	$ 393,248,397	84,147	21,654	$ 9,669,917.80
$ 9,000 - $ 9,999	58,582	$ 556,223,890	$ 416,569,482	79,478	22,781	$ 11,324,112.76
$ 10,000 - $ 11,999	109,782	$ 1,205,808,399	$ 903,203,367	147,602	49,487	$ 27,951,736.40
$ 12,000 - $ 13,999	98,027	$ 1,272,513,974	$ 949,786,798	131,114	51,934	$ 33,659,318.00
$ 14,000 - $ 15,999	88,499	$ 1,326,380,178	$ 985,685,032	118,031	55,618	$ 38,604,536.42
$ 16,000 - $ 17,999	81,977	$ 1,392,216,524	$ 1,028,815,744	108,952	58,644	$ 43,425,414.14
$ 18,000 - $ 19,999	73,594	$ 1,396,800,790	$ 1,024,728,083	98,005	58,513	$ 45,664,552.88
$ 20,000 - $ 21,999	62,832	$ 1,317,720,922	$ 957,386,138	84,660	56,222	$ 44,703,045.20
$ 22,000 - $ 24,999	76,855	$ 1,801,522,122	$ 1,299,475,384	104,770	76,079	$ 64,213,228.14
$ 25,000 - $ 29,999	89,525	$ 2,441,582,269	$ 1,746,124,872	125,752	100,423	$ 92,534,431.08
$ 30,000 - $ 34,999	51,594	$ 1,663,888,310	$ 1,174,011,050	75,032	62,425	$ 66,927,600.91
$ 35,000 - $ 39,999	28,610	$ 1,065,784,095	$ 740,843,947	43,108	34,571	$ 44,653,549.27
$ 40,000 - $ 49,999	27,347	$ 1,208,573,134	$ 822,946,559	42,521	33,287	$ 53,137,576.66
$ 50,000 - $ 74,999	19,692	$ 1,165,783,966	$ 761,161,752	31,820	22,909	$ 54,342,166.87
$ 75,000 - $ 99,999	5,522	$ 472,403,170	$ 289,113,419	8,922	6,491	$ 23,195,823.61
$100,000 AND OVER	6,464	$ 1,526,892,493	$ 851,427,526	10,399	7,834	$ 63,173,155.56
NO AGI	161	$ 0	$ 139,873	291	170	$ 647,108.55
TOTALS	1,230,850	$ 21,959,676,826	$ 15,605,642,210	1,665,929	778,240	$ 738,185,112.12

TABLE 03

TOTAL NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	164,829	$ 276,596,489	$ 225,826,707	208,260	24,046	$ .00
$ 3,000 - $ 3,999	41,030	$ 142,790,998	$ 110,140,800	65,255	12,436	$ .00
$ 4,000 - $ 4,999	38,516	$ 173,335,965	$ 135,403,627	65,168	13,984	$ .00
$ 5,000 - $ 5,999	8,734	$ 47,779,571	$ 17,821,117	17,880	5,820	$ .00
$ 6,000 - $ 6,999	6,050	$ 39,104,219	$ 12,791,403	12,671	4,493	$ .00
$ 7,000 - $ 7,999	4,195	$ 31,335,537	$ 9,242,668	8,666	3,124	$ .00
$ 8,000 - $ 8,999	3,140	$ 26,615,256	$ 7,381,645	6,375	2,458	$ .00
$ 9,000 - $ 9,999	2,309	$ 21,889,729	$ 5,665,909	4,561	1,795	$ .00
$ 10,000 - $ 11,999	3,192	$ 34,847,661	$ 8,391,495	6,143	2,307	$ .00
$ 12,000 - $ 13,999	2,071	$ 26,784,042	$ 6,230,008	3,922	1,343	$ .00
$ 14,000 - $ 15,999	1,348	$ 20,095,486	$ 4,818,140	2,603	731	$ .00
$ 16,000 - $ 17,999	939	$ 15,904,856	$ 4,291,853	1,752	551	$ .00
$ 18,000 - $ 19,999	709	$ 13,457,363	$ 4,193,872	1,268	489	$ .00
$ 20,000 - $ 21,999	484	$ 10,132,175	$ 3,116,546	843	331	$ .00
$ 22,000 - $ 24,999	502	$ 11,777,653	$ 4,012,735	876	349	$ .00
$ 25,000 - $ 29,999	526	$ 14,290,870	$ 4,874,169	931	412	$ .00
$ 30,000 - $ 34,999	310	$ 9,982,321	$ 3,617,360	540	239	$ .00
$ 35,000 - $ 39,999	213	$ 7,969,329	$ 2,490,583	374	186	$ .00
$ 40,000 - $ 49,999	211	$ 9,441,262	$ 3,086,438	376	168	$ .00
$ 50,000 - $ 74,999	211	$ 12,607,259	$ 3,422,703	407	194	$ .00
$ 75,000 - $ 99,999	88	$ 7,559,843	$ 2,214,870	164	80	$ .00
$100,000 AND OVER	158	$ 62,122,462	$ 17,984,333	310	123	$ .00
NO AGI	35,991	$ 0	$ 774,400	67,576	36,361	$ .00
TOTALS	315,756	$ 1,016,420,346	$ 597,793,381	476,921	112,020	$ .00

TABLE 04

TOTAL SINGLE PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	4,705	$ 12,672,432	$ 11,012,397	4,722	13	$ 41,082.77
$ 3,000 - $ 3,999	13,718	$ 47,816,889	$ 39,219,760	13,765	101	$ 281,305.60
$ 4,000 - $ 4,999	9,782	$ 43,727,249	$ 35,418,028	9,940	151	$ 444,894.23
$ 5,000 - $ 5,999	26,643	$ 146,370,128	$ 115,403,525	34,078	2,615	$ 1,730,343.06
$ 6,000 - $ 6,999	24,011	$ 155,823,376	$ 120,641,863	31,474	2,910	$ 2,349,824.96
$ 7,000 - $ 7,999	23,399	$ 175,485,886	$ 134,081,708	30,845	3,347	$ 3,059,479.50
$ 8,000 - $ 8,999	22,431	$ 190,461,338	$ 144,567,113	29,408	3,785	$ 3,687,606.29
$ 9,000 - $ 9,999	20,201	$ 191,750,667	$ 145,334,513	26,662	3,678	$ 4,059,570.79
$ 10,000 - $ 11,999	36,237	$ 397,578,939	$ 302,604,771	48,033	7,744	$ 9,630,338.54
$ 12,000 - $ 13,999	30,520	$ 395,904,423	$ 300,795,713	40,659	7,263	$ 10,955,142.08
$ 14,000 - $ 15,999	25,646	$ 383,904,357	$ 290,111,419	34,115	6,810	$ 11,646,134.77
$ 16,000 - $ 17,999	21,912	$ 371,809,854	$ 278,468,898	29,010	6,060	$ 12,018,463.94
$ 18,000 - $ 19,999	18,531	$ 351,653,165	$ 261,282,808	24,536	5,634	$ 11,866,856.33
$ 20,000 - $ 21,999	14,684	$ 307,735,835	$ 225,075,886	19,636	4,946	$ 10,667,901.57
$ 22,000 - $ 24,999	16,005	$ 374,582,656	$ 271,210,093	21,539	5,936	$ 13,568,467.71
$ 25,000 - $ 29,999	15,806	$ 430,020,128	$ 305,749,208	21,784	6,245	$ 16,271,691.45
$ 30,000 - $ 34,999	7,868	$ 253,329,382	$ 176,461,567	11,101	3,209	$ 9,999,816.46
$ 35,000 - $ 39,999	4,021	$ 149,704,500	$ 102,145,235	5,965	1,549	$ 6,106,385.90
$ 40,000 - $ 49,999	3,610	$ 159,634,169	$ 107,543,572	5,554	1,254	$ 7,093,252.64
$ 50,000 - $ 74,999	2,682	$ 159,085,605	$ 101,693,635	4,319	767	$ 7,408,153.00
$ 75,000 - $ 99,999	727	$ 62,281,503	$ 37,719,515	1,200	232	$ 3,059,656.55
$100,000 AND OVER	662	$ 188,803,139	$ 119,831,766	1,051	221	$ 7,891,387.46
NO AGI	22	$ 0	$ 31,484	26	3	$ 100,429.56
TOTALS	343,823	$ 4,950,135,620	$ 3,626,404,477	449,422	74,473	$ 153,938,185.16

TABLE 05

TOTAL SINGLE NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS		TOTAL ADJUSTED GROSS INCOME		NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS		TAX PAID
$ 1 - $ 2,999	82,644	$	137,748,763	$	115,733,018	93,068	6,475	$	.00
$ 3,000 - $ 3,999	21,227	$	74,320,169	$	61,212,490	27,180	3,167	$	.00
$ 4,000 - $ 4,999	23,377	$	105,317,901	$	86,135,256	32,245	3,528	$	.00
$ 5,000 - $ 5,999	2,467	$	13,477,530	$	4,365,174	4,488	975	$	.00
$ 6,000 - $ 6,999	1,710	$	11,032,756	$	2,991,010	3,143	725	$	.00
$ 7,000 - $ 7,999	1,255	$	9,389,001	$	2,053,682	2,313	489	$	.00
$ 8,000 - $ 8,999	989	$	8,394,827	$	1,758,694	1,831	370	$	.00
$ 9,000 - $ 9,999	815	$	7,722,771	$	1,327,832	1,526	312	$	.00
$ 10,000 - $ 11,999	1,139	$	12,429,646	$	1,653,489	2,155	292	$	.00
$ 12,000 - $ 13,999	793	$	10,269,749	$	1,098,717	1,504	146	$	.00
$ 14,000 - $ 15,999	520	$	7,738,713	$	955,601	995	74	$	.00
$ 16,000 - $ 17,999	327	$	5,534,002	$	720,179	614	45	$	.00
$ 18,000 - $ 19,999	194	$	3,684,878	$	554,665	346	72	$	.00
$ 20,000 - $ 21,999	133	$	2,773,557	$	487,075	239	43	$	.00
$ 22,000 - $ 24,999	119	$	2,792,205	$	513,460	204	27	$	.00
$ 25,000 - $ 29,999	107	$	2,908,076	$	555,268	181	27	$	.00
$ 30,000 - $ 34,999	62	$	1,998,060	$	379,024	102	11	$	.00
$ 35,000 - $ 39,999	48	$	1,813,961	$	198,380	80	11	$	.00
$ 40,000 - $ 49,999	48	$	2,125,196	$	295,224	82	10	$	.00
$ 50,000 - $ 74,999	35	$	2,079,597	$	170,087	62	1	$	.00
$ 75,000 - $ 99,999	15	$	1,251,127	$	90,568	24	0	$	.00
$100,000 AND OVER	22	$	4,851,200	$	1,210,313	35	6	$	.00
NO AGI	9,814	$	0	$	156,728	12,034	1,537	$	.00
TOTALS	147,860	$	429,653,685	$	284,615,934	184,451	18,343	$	.00

TABLE 06

TOTAL MARRIED JOINT PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	46	$ 79,057	$ 59,945	121	23	$ 29,338.18
$ 3,000 - $ 3,999	44	$ 160,339	$ 124,256	101	22	$ 16,503.76
$ 4,000 - $ 4,999	65	$ 298,187	$ 232,979	145	40	$ 23,566.21
$ 5,000 - $ 5,999	4,937	$ 27,248,825	$ 22,595,549	12,049	4,320	$ 252,761.56
$ 6,000 - $ 6,999	5,570	$ 36,277,805	$ 28,863,399	13,714	5,098	$ 417,571.01
$ 7,000 - $ 7,999	6,268	$ 47,058,143	$ 36,221,761	15,273	5,893	$ 649,460.84
$ 8,000 - $ 8,999	6,721	$ 57,160,305	$ 43,128,832	15,932	6,885	$ 885,449.85
$ 9,000 - $ 9,999	6,850	$ 65,058,539	$ 48,313,399	15,943	7,394	$ 1,160,611.21
$ 10,000 - $ 11,999	13,562	$ 149,155,767	$ 109,701,404	30,802	15,763	$ 3,046,181.84
$ 12,000 - $ 13,999	13,383	$ 173,971,701	$ 127,162,695	29,743	16,706	$ 4,156,950.20
$ 14,000 - $ 15,999	13,462	$ 201,935,858	$ 147,690,962	29,375	18,178	$ 5,408,411.30
$ 16,000 - $ 17,999	13,766	$ 234,017,221	$ 171,237,278	29,606	19,377	$ 6,869,257.84
$ 18,000 - $ 19,999	13,359	$ 253,824,924	$ 185,445,311	28,481	19,162	$ 7,912,102.16
$ 20,000 - $ 21,999	12,881	$ 270,298,568	$ 196,341,336	27,175	19,551	$ 8,846,248.59
$ 22,000 - $ 24,999	17,819	$ 418,230,276	$ 303,139,518	37,342	27,248	$ 14,455,692.69
$ 25,000 - $ 29,999	25,002	$ 684,161,667	$ 495,842,208	52,038	39,760	$ 25,594,540.60
$ 30,000 - $ 34,999	16,862	$ 544,812,995	$ 389,942,167	35,097	27,631	$ 21,573,671.41
$ 35,000 - $ 39,999	10,263	$ 382,632,599	$ 269,600,854	21,487	16,373	$ 15,609,607.36
$ 40,000 - $ 49,999	10,477	$ 463,154,164	$ 317,484,222	22,104	17,150	$ 19,259,152.62
$ 50,000 - $ 74,999	7,637	$ 450,674,460	$ 294,807,469	16,608	11,917	$ 18,843,145.24
$ 75,000 - $ 99,999	1,964	$ 167,437,356	$ 101,055,287	4,356	3,217	$ 7,145,334.49
$100,000 AND OVER	2,262	$ 566,714,674	$ 311,784,696	5,086	3,635	$ 17,098,542.29
NO AGI	114	$ 0	$ 6,811	240	156	$ 539,961.73
TOTALS	203,314	$ 5,194,363,430	$ 3,600,782,338	442,818	285,499	$ 179,794,102.98

TABLE 07

TOTAL MARRIED JOINT NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	15,374	$ 25,629,173	$ 22,634,905	37,732	14,647	$ .00
$ 3,000 - $ 3,999	7,701	$ 27,034,136	$ 23,110,198	19,498	6,973	$ .00
$ 4,000 - $ 4,999	9,534	$ 43,095,127	$ 36,623,471	24,571	8,357	$ .00
$ 5,000 - $ 5,999	3,523	$ 19,344,896	$ 6,964,352	9,552	3,415	$ .00
$ 6,000 - $ 6,999	2,782	$ 18,015,277	$ 5,734,915	7,526	2,760	$ .00
$ 7,000 - $ 7,999	1,872	$ 13,970,673	$ 3,876,681	5,028	1,991	$ .00
$ 8,000 - $ 8,999	1,360	$ 11,523,759	$ 2,854,246	3,566	1,570	$ .00
$ 9,000 - $ 9,999	917	$ 8,697,290	$ 1,883,884	2,343	1,159	$ .00
$ 10,000 - $ 11,999	1,193	$ 13,020,714	$ 2,273,734	3,010	1,480	$ .00
$ 12,000 - $ 13,999	706	$ 9,118,089	$ 1,391,198	1,760	882	$ .00
$ 14,000 - $ 15,999	452	$ 6,740,274	$ 962,918	1,180	490	$ .00
$ 16,000 - $ 17,999	321	$ 5,439,732	$ 766,796	811	393	$ .00
$ 18,000 - $ 19,999	251	$ 4,754,733	$ 794,435	635	294	$ .00
$ 20,000 - $ 21,999	165	$ 3,450,141	$ 592,845	399	194	$ .00
$ 22,000 - $ 24,999	190	$ 4,458,154	$ 1,043,756	456	224	$ .00
$ 25,000 - $ 29,999	232	$ 6,308,210	$ 1,658,266	542	275	$ .00
$ 30,000 - $ 34,999	136	$ 4,391,147	$ 1,242,184	316	180	$ .00
$ 35,000 - $ 39,999	89	$ 3,336,166	$ 854,223	205	123	$ .00
$ 40,000 - $ 49,999	93	$ 4,163,545	$ 1,149,938	208	117	$ .00
$ 50,000 - $ 74,999	123	$ 7,342,713	$ 1,899,595	284	174	$ .00
$ 75,000 - $ 99,999	41	$ 3,533,074	$ 1,000,995	102	54	$ .00
$100,000 AND OVER	84	$ 43,312,408	$ 10,714,696	213	86	$ .00
NO AGI	25,075	$ 0	$ 431,530	54,326	34,398	$ .00
TOTALS	72,214	$ 286,679,431	$ 130,459,761	174,263	80,236	$ .00

TABLE 08

TOTAL MARRIED SEPARATE PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	9,924	$ 26,155,699	$ 23,848,917	9,987	206	$ 104,412.78
$ 3,000 - $ 3,999	25,788	$ 91,167,964	$ 75,000,337	28,906	2,333	$ 477,325.26
$ 4,000 - $ 4,999	32,897	$ 148,268,705	$ 116,9[illegible],143	40,191	5,266	$ 1,200,031.24
$ 5,000 - $ 5,999	34,856	$ 191,601,625	$ 146,867,823	43,377	7,575	$ 2,084,481.57
$ 6,000 - $ 6,999	34,222	$ 222,315,108	$ 167,897,265	42,277	9,147	$ 3,108,547.07
$ 7,000 - $ 7,999	33,265	$ 249,384,546	$ 186,551,132	40,360	10,138	$ 4,086,908.27
$ 8,000 - $ 8,999	32,495	$ 276,048,984	$ 205,552,452	38,807	10,984	$ 5,096,861.66
$ 9,000 - $ 9,999	31,531	$ 299,414,684	$ 222,921,570	36,873	11,709	$ 6,103,930.76
$ 10,000 - $ 11,999	59,983	$ 659,073,693	$ 490,897,192	68,767	25,980	$ 15,275,216.02
$ 12,000 - $ 13,999	54,124	$ 702,637,850	$ 521,828,390	60,712	27,965	$ 18,547,185.72
$ 14,000 - $ 15,999	49,391	$ 740,539,963	$ 547,882,651	54,541	30,630	$ 21,549,990.35
$ 16,000 - $ 17,999	46,299	$ 786,389,449	$ 579,109,568	50,336	33,207	$ 24,537,692.36
$ 18,000 - $ 19,999	41,704	$ 791,322,701	$ 577,999,964	44,988	33,717	$ 25,885,594.39
$ 20,000 - $ 21,999	35,267	$ 739,686,519	$ 535,968,916	37,849	31,725	$ 25,188,895.04
$ 22,000 - $ 24,999	43,031	$ 1,008,709,190	$ 725,125,773	45,889	42,895	$ 36,189,067.74
$ 25,000 - $ 29,999	48,717	$ 1,327,400,474	$ 944,533,456	51,930	54,418	$ 50,668,199.03
$ 30,000 - $ 34,999	26,864	$ 865,745,933	$ 607,607,316	28,834	31,585	$ 35,354,113.04
$ 35,000 - $ 39,999	14,326	$ 533,446,996	$ 369,097,858	15,656	16,649	$ 22,937,556.01
$ 40,000 - $ 49,999	13,260	$ 585,784,801	$ 397,918,765	14,863	14,883	$ 26,785,171.40
$ 50,000 - $ 74,999	9,373	$ 556,023,901	$ 364,660,648	10,893	10,225	$ 28,090,868.63
$ 75,000 - $ 99,999	2,831	$ 242,684,311	$ 150,338,617	3,366	3,042	$ 12,990,832.57
$100,000 AND OVER	3,540	$ 771,374,680	$ 419,811,064	4,262	3,978	$ 38,183,225.81
NO AGI	25	$ 0	$ 101,578	25	11	$ 6,717.26
TOTALS	683,713	$ 11,815,177,776	$ 8,378,455,395	773,689	418,268	$ 404,452,823.98

TABLE 09

TOTAL MARRIED SEPARATE NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	66,811	$ 113,218,553	$ 87,458,784	77,460	2,924	$ .00
$ 3,000 - $ 3,999	12,102	$ 41,436,693	$ 25,818,112	18,577	2,296	$ .00
$ 4,000 - $ 4,999	5,605	$ 24,922,937	$ 12,644,900	8,352	2,099	$ .00
$ 5,000 - $ 5,999	2,744	$ 14,957,145	$ 6,491,591	3,840	1,430	$ .00
$ 6,000 - $ 6,999	1,558	$ 10,056,186	$ 4,065,478	2,002	1,008	$ .00
$ 7,000 - $ 7,999	1,068	$ 7,975,863	$ 3,312,305	1,325	644	$ .00
$ 8,000 - $ 8,999	791	$ 6,696,670	$ 2,768,705	978	518	$ .00
$ 9,000 - $ 9,999	577	$ 5,469,668	$ 2,454,193	692	324	$ .00
$ 10,000 - $ 11,999	860	$ 9,397,301	$ 4,464,272	978	535	$ .00
$ 12,000 - $ 13,999	572	$ 7,396,204	$ 3,740,093	658	315	$ .00
$ 14,000 - $ 15,999	376	$ 5,616,499	$ 2,899,621	428	167	$ .00
$ 16,000 - $ 17,999	291	$ 4,931,122	$ 2,804,878	327	113	$ .00
$ 18,000 - $ 19,999	264	$ 5,017,752	$ 2,844,772	287	123	$ .00
$ 20,000 - $ 21,999	186	$ 3,908,477	$ 2,036,626	205	94	$ .00
$ 22,000 - $ 24,999	193	$ 4,527,294	$ 2,455,519	216	98	$ .00
$ 25,000 - $ 29,999	187	$ 5,074,584	$ 2,660,635	208	110	$ .00
$ 30,000 - $ 34,999	112	$ 3,593,114	$ 1,996,152	122	48	$ .00
$ 35,000 - $ 39,999	76	$ 2,819,202	$ 1,437,980	89	52	$ .00
$ 40,000 - $ 49,999	70	$ 3,152,521	$ 1,641,276	86	41	$ .00
$ 50,000 - $ 74,999	53	$ 3,184,949	$ 1,353,021	61	19	$ .00
$ 75,000 - $ 99,999	32	$ 2,775,642	$ 1,123,307	38	26	$ .00
$100,000 AND OVER	52	$ 13,958,854	$ 6,059,324	62	31	$ .00
NO AGI	1,102	$ 0	$ 186,142	1,216	426	$ .00
TOTALS	95,682	$ 300,087,230	$ 182,717,686	118,207	13,441	$ .00

TABLE 10

TOTAL PAY AND NO-PAY RETURNS BY SD-COUNTY-NBR

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
ADAIR	4,561	$ 48,884,029	$ 36,215,633	7,099	2,468	$ 1,528,384.23
ADAMS	2,619	$ 26,436,499	$ 19,671,074	4,104	1,401	$ 788,090.00
ALLAMAKEE	7,462	$ 78,458,832	$ 57,094,390	10,662	4,655	$ 2,288,137.96
APPANOOSE	6,281	$ 68,929,031	$ 50,604,180	9,581	3,743	$ 2,076,521.74
AUDUBON	4,289	$ 47,416,970	$ 35,240,529	6,422	2,359	$ 1,515,326.25
BENTON	11,830	$ 156,762,994	$ 115,180,019	16,592	6,931	$ 5,302,249.76
BLACK HAWK	66,575	$ 1,060,555,256	$ 742,224,086	90,122	39,091	$ 37,129,557.57
BOONE	13,578	$ 191,600,480	$ 138,325,931	18,778	6,988	$ 6,468,002.33
BREMER	13,169	$ 182,400,160	$ 130,785,199	18,175	8,036	$ 6,093,672.89
BUCHANAN	10,342	$ 132,317,368	$ 96,988,204	14,828	7,378	$ 4,430,728.41
BUENA VISTA	11,206	$ 145,909,023	$ 104,962,359	16,113	6,036	$ 4,922,225.88
BUTLER	8,738	$ 107,113,105	$ 78,505,221	12,708	5,190	$ 3,522,331.20
CALHOUN	7,020	$ 88,509,371	$ 64,549,725	10,497	3,735	$ 3,029,401.54
CARROLL	12,485	$ 159,022,189	$ 114,460,077	17,126	8,224	$ 5,146,915.27
CASS	9,412	$ 116,828,018	$ 85,466,216	13,493	5,039	$ 3,757,282.39
CEDAR	9,833	$ 134,608,861	$ 98,274,899	13,846	5,464	$ 4,636,865.20
CERRO GORDO	26,169	$ 373,307,869	$ 265,913,908	35,637	13,388	$ 12,769,774.95
CHEROKEE	8,378	$ 109,058,263	$ 80,192,995	11,956	4,826	$ 3,727,515.35
CHICKASAW	7,451	$ 89,175,711	$ 65,701,123	10,656	4,976	$ 2,888,232.09
CLARKE	4,207	$ 46,201,464	$ 34,052,296	6,224	2,307	$ 1,395,945.80
CLAY	10,563	$ 141,396,464	$ 99,972,217	14,509	5,731	$ 4,649,301.59
CLAYTON	9,773	$ 106,064,655	$ 78,928,277	14,139	6,195	$ 3,228,854.68
CLINTON	28,449	$ 408,631,337	$ 295,714,138	39,580	17,387	$ 14,065,775.73
CRAWFORD	9,796	$ 121,005,587	$ 88,206,870	13,848	6,080	$ 3,907,931.07
DALLAS	16,211	$ 244,328,877	$ 171,998,915	21,997	9,398	$ 8,519,163.62
DAVIS	3,898	$ 40,104,767	$ 29,536,995	6,080	2,567	$ 1,211,770.50
DECATUR	3,793	$ 37,765,521	$ 27,867,145	5,763	2,279	$ 1,069,801.99
DELAWARE	8,971	$ 105,474,118	$ 77,214,081	12,604	6,411	$ 3,426,938.07
DES MOINES	23,401	$ 343,827,61[illegible]	$ 246,327,159	32,186	13,069	$ 11,673,492.31
DICKINSON	8,541	$ 113,930,594	$ 79,494,313	12,248	4,177	$ 3,673,558.14
DUBUQUE	46,191	$ 655,209,252	$ 465,536,655	61,437	31,317	$ 22,416,919.78
EMMET	6,738	$ 83,824,273	$ 60,387,955	9,520	4,016	$ 2,611,239.38
FAYETTE	12,095	$ 140,157,170	$ 102,964,683	17,302	7,623	$ 4,451,324.11
FLOYD	9,848	$ 123,665,468	$ 90,143,593	14,001	5,787	$ 4,141,087.98
FRANKLIN	6,477	$ 85,603,492	$ 62,278,144	9,494	3,451	$ 3,117,617.71
FREMONT	4,467	$ 54,126,713	$ 39,914,765	6,690	2,483	$ 1,628,554.94
GREENE	6,265	$ 81,732,044	$ 59,993,443	9,239	3,410	$ 2,782,503.70
GRUNDY	7,452	$ 103,794,822	$ 75,197,959	10,596	4,091	$ 3,562,186.79
GUTHRIE	6,250	$ 75,196,360	$ 55,506,882	9,355	3,368	$ 2,489,577.30
HAMILTON	9,848	$ 139,264,023	$ 100,366,708	13,690	5,038	$ 5,329,373.68
HANCOCK	7,073	$ 89,480,363	$ 65,405,826	10,070	4,194	$ 2,996,783.60
HARDIN	11,904	$ 157,628,901	$ 113,834,778	17,051	6,269	$ 5,355,686.83
HARRISON	7,618	$ 95,847,792	$ 70,517,393	11,263	4,439	$ 2,844,650.63
HENRY	9,708	$ 125,202,468	$ 91,405,992	13,816	5,568	$ 4,046,989.00
HOWARD	5,474	$ 57,560,856	$ 42,509,610	8,324	3,415	$ 1,743,092.41
HUMBOLDT	6,484	$ 88,337,315	$ 63,871,477	9,478	3,604	$ 3,053,005.30
IDA	4,731	$ 58,781,854	$ 43,408,938	6,979	2,666	$ 1,983,995.00
IOWA	8,949	$ 115,455,891	$ 85,046,917	12,414	4,576	$ 4,002,118.13
JACKSON	10,641	$ 123,785,563	$ 90,721,001	15,193	7,042	$ 3,916,195.09
JASPER	19,443	$ 277,534,212	$ 202,101,788	26,750	10,452	$ 9,570,056.47
JEFFERSON	7,647	$ 115,430,895	$ 75,663,202	10,919	4,043	$ 4,060,258.21

TABLE 10 (CONTD)

TOTAL PAY AND NO-PAY RETURNS BY SD-COUNTY-NBR

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
JOHNSON	43,847	$ 697,465,648	$ 487,857,299	55,353	20,550	$ 23,910,769.49
JONES	9,628	$ 121,465,956	$ 88,957,252	13,797	5,878	$ 4,011,633.78
KEOKUK	6,655	$ 74,990,463	$ 55,536,692	9,998	3,637	$ 2,401,691.93
KOSSUTH	11,377	$ 144,799,113	$ 105,318,588	16,085	6,957	$ 4,906,697.37
LEE	20,599	$ 292,324,100	$ 212,652,010	28,850	12,119	$ 9,796,805.04
LINN	91,601	$ 1,481,005,629	$ 1,036,478,628	120,384	51,594	$ 51,440,606.30
LOUISA	5,827	$ 79,508,413	$ 58,559,970	8,363	3,594	$ 2,791,937.93
LUCAS	4,972	$ 60,886,062	$ 44,049,127	7,424	2,732	$ 2,020,487.76
LYON	6,258	$ 71,971,160	$ 52,676,940	9,214	4,215	$ 2,229,891.08
MADISON	6,338	$ 76,091,655	$ 54,981,281	9,291	3,696	$ 2,423,468.84
MAHASKA	10,894	$ 138,000,760	$ 99,786,650	15,674	6,017	$ 4,462,976.86
MARION	15,367	$ 220,985,291	$ 157,192,675	21,290	8,825	$ 7,417,313.50
MARSHALL	22,288	$ 349,399,193	$ 248,158,378	30,225	12,272	$ 12,794,659.97
MILLS	6,378	$ 84,271,545	$ 61,182,222	8,901	3,874	$ 2,398,892.62
MITCHELL	6,195	$ 76,055,440	$ 56,342,234	9,078	3,579	$ 2,574,798.51
MONONA	5,502	$ 66,905,838	$ 49,191,633	8,417	2,951	$ 2,229,822.83
MONROE	4,158	$ 45,078,413	$ 33,300,261	6,120	2,315	$ 1,410,584.86
MONTGOMERY	7,261	$ 91,827,657	$ 67,270,648	10,588	3,750	$ 2,945,362.80
MUSCATINE	21,697	$ 344,420,253	$ 242,408,059	29,285	13,450	$ 11,964,932.42
OBRIEN	9,148	$ 114,734,183	$ 83,665,858	13,278	5,175	$ 3,763,925.05
OSCEOLA	4,106	$ 51,068,439	$ 37,247,674	6,012	2,340	$ 1,675,831.96
PAGE	9,588	$ 118,602,418	$ 85,512,229	13,967	5,096	$ 3,744,871.32
PALO ALTO	6,183	$ 78,182,946	$ 57,405,046	9,072	3,716	$ 2,720,001.65
PLYMOUTH	12,382	$ 165,122,738	$ 120,540,323	17,795	7,914	$ 5,679,813.78
POCAHONTAS	5,643	$ 75,040,382	$ 54,989,856	8,547	3,205	$ 2,665,962.18
POLK	170,492	$ 2,876,406,991	$ 1,971,355,944	221,673	88,465	$ 101,410,199.34
POTTAWATTAMIE	42,030	$ 598,192,874	$ 424,723,936	56,808	24,142	$ 14,209,841.57
POWESHIEK	10,230	$ 138,091,600	$ 100,000,569	14,241	5,186	$ 4,658,633.35
RINGGOLD	2,850	$ 25,948,374	$ 19,236,077	4,558	1,552	$ 721,797.98
SAC	7,111	$ 86,179,204	$ 63,274,812	10,662	3,910	$ 2,992,774.99
SCOTT	80,848	$ 1,383,313,067	$ 962,093,184	108,672	49,678	$ 48,447,328.29
SHELBY	7,768	$ 98,098,644	$ 72,278,152	11,262	4,605	$ 3,314,544.78
SIOUX	14,789	$ 183,992,363	$ 129,498,091	20,962	10,418	$ 5,715,054.79
STORY	34,455	$ 512,797,207	$ 362,941,247	45,165	16,853	$ 17,352,710.96
TAMA	9,978	$ 126,550,232	$ 93,691,906	14,492	5,660	$ 4,355,233.82
TAYLOR	3,929	$ 37,229,075	$ 27,544,010	6,116	2,197	$ 1,034,154.48
UNION	6,994	$ 83,820,901	$ 61,099,163	10,028	3,892	$ 2,639,780.34
VAN BUREN	3,829	$ 37,462,086	$ 28,314,372	5,914	2,252	$ 1,119,590.39
WAPELLO	18,530	$ 253,148,816	$ 182,953,673	26,618	10,213	$ 8,449,457.37
WARREN	18,055	$ 260,380,080	$ 184,699,061	23,773	11,293	$ 8,493,734.76
WASHINGTON	11,163	$ 146,374,815	$ 104,771,784	15,610	6,156	$ 4,962,935.69
WAYNE	3,718	$ 36,230,033	$ 26,617,947	5,981	1,985	$ 1,038,834.07
WEBSTER	23,060	$ 314,668,592	$ 225,259,506	31,890	12,495	$ 10,461,313.62
WINNEBAGO	7,277	$ 95,518,276	$ 68,745,975	10,316	3,920	$ 3,147,991.03
WINNESHIEK	10,110	$ 114,436,593	$ 83,248,119	14,210	6,247	$ 3,493,844.08
WOODBURY	50,234	$ 746,580,686	$ 519,729,393	68,526	29,977	$ 24,183,520.04
WORTH	4,454	$ 53,788,687	$ 39,926,181	6,527	2,346	$ 1,755,937.79
WRIGHT	8,886	$ 121,963,663	$ 87,981,526	12,809	4,520	$ 4,141,369.88
NON-RESIDENT	57,620	$ 1,651,075,866	$ 1,045,683,547	87,875	40,466	$ 20,753,824.33
TOTALS	1,546,606	$ 22,976,097,172	$ 16,203,435,591	2,142,850	890,260	$ 738,185,112.12

TABLE 11

TOTAL PAY AND NO-PAY RETURNS BY TYPE OF PAYMENT

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL WITHHOLDING	ESTIMATED PAYMENTS	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	ADDITIONAL PAYMENTS	REFUNDS
$ 1 - $ 2,999	179,504	$ 3,515,428.06	$ 644,995.11	$ 406.19	$ 457,554.93	$ 99,055.39	$ 4,542,199.76
$ 3,000 - $ 3,999	80,580	$ 2,866,791.61	$ 504,906.38	$ 3,863.84	$ 203,427.68	$ 317,777.67	$ 3,117,768.72
$ 4,000 - $ 4,999	81,260	$ 3,895,919.78	$ 680,408.84	$ 10,660.63	$ 217,663.69	$ 678,714.42	$ 3,804,215.05
$ 5,000 - $ 5,999	75,170	$ 4,870,619.06	$ 991,788.97	$ 31,729.54	$ 200,810.53	$ 1,479,803.36	$ 3,475,435.73
$ 6,000 - $ 6,999	69,853	$ 5,918,319.67	$ 1,250,997.04	$ 47,938.81	$ 197,832.84	$ 1,967,730.47	$ 3,458,936.98
$ 7,000 - $ 7,999	67,127	$ 7,297,386.43	$ 1,590,048.74	$ 70,697.52	$ 179,737.36	$ 2,307,314.66	$ 3,578,638.58
$ 8,000 - $ 8,999	64,787	$ 8,882,661.36	$ 2,064,093.80	$ 99,262.92	$ 191,954.55	$ 2,558,364.81	$ 4,027,156.72
$ 9,000 - $ 9,999	60,891	$ 10,113,221.07	$ 2,032,712.93	$ 135,225.27	$ 184,786.28	$ 2,808,074.78	$ 3,814,682.30
$ 10,000 - $ 11,999	112,974	$ 24,688,814.25	$ 4,570,689.73	$ 388,923.71	$ 333,488.10	$ 6,291,067.28	$ 7,932,322.96
$ 12,000 - $ 13,999	100,098	$ 29,393,693.46	$ 4,978,984.63	$ 466,428.80	$ 301,598.39	$ 6,945,287.18	$ 7,960,245.66
$ 14,000 - $ 15,999	89,847	$ 34,300,001.88	$ 5,131,124.98	$ 547,666.24	$ 275,885.35	$ 6,999,906.25	$ 8,102,382.04
$ 16,000 - $ 17,999	82,916	$ 39,400,826.36	$ 5,073,582.12	$ 605,839.77	$ 241,155.97	$ 6,995,410.35	$ 8,285,560.66
$ 18,000 - $ 19,999	74,303	$ 41,883,744.21	$ 4,879,944.89	$ 726,159.01	$ 228,482.50	$ 6,953,482.08	$ 8,281,100.80
$ 20,000 - $ 21,999	63,316	$ 41,127,115.74	$ 4,572,200.51	$ 736,920.40	$ 185,896.99	$ 6,704,667.46	$ 7,886,835.50
$ 22,000 - $ 24,999	77,357	$ 58,891,923.87	$ 6,272,859.71	$ 948,550.69	$ 243,240.62	$ 9,365,566.43	$ 10,560,362.49
$ 25,000 - $ 29,999	90,051	$ 83,107,991.54	$ 9,239,036.48	$ 1,439,603.92	$ 309,212.38	$ 13,880,814.89	$ 14,002,624.21
$ 30,000 - $ 34,999	51,904	$ 57,337,828.10	$ 7,526,075.45	$ 916,574.92	$ 198,250.10	$ 11,478,654.14	$ 9,613,206.88
$ 35,000 - $ 39,999	28,823	$ 35,852,866.11	$ 6,161,724.87	$ 692,598.32	$ 120,061.22	$ 9,059,731.01	$ 6,540,833.94
$ 40,000 - $ 49,999	27,558	$ 37,840,100.65	$ 9,562,122.23	$ 787,546.86	$ 143,925.60	$ 13,291,406.90	$ 7,699,978.72
$ 50,000 - $ 74,999	19,903	$ 31,634,173.92	$ 14,159,291.86	$ 575,887.08	$ 123,136.26	$ 16,625,351.82	$ 8,199,786.99
$ 75,000 - $ 99,999	5,610	$ 12,639,164.34	$ 7,390,148.69	$ 228,377.82	$ 25,211.65	$ 6,928,072.32	$ 3,786,773.39
$100,000 AND OVER	6,622	$ 28,606,251.21	$ 27,327,473.99	$ 1,050,629.06	$ 106,318.11	$ 18,060,060.99	$ 10,926,948.74
NO AGI	36,152	$ 3,049,028.65	$ 633,251.65	$ .00	$ 1,752,842.58	$ 569,865.78	$ 5,357,880.11
TOTALS	1,546,606	$607,113,871.33	$127,238,463.60	$ 10,511,491.32	$ 6,422,473.68	$152,366,180.44	$154,955,876.93

TABLE 12

TOTAL RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	50,477	$ 87,853,219	$ 349,843-	$ 21,226,512	$ 67,478,903	$ 73,138.37
$ 3,000 - $ 3,999	22,593	$ 79,147,528	$ 2,163,027	$ 21,459,834	$ 56,113,424	$ 268,086.48
$ 4,000 - $ 4,999	23,683	$ 106,548,685	$ 4,290,018	$ 28,833,788	$ 74,202,102	$ 642,571.04
$ 5,000 - $ 5,999	30,962	$ 170,196,284	$ 7,925,596	$ 59,963,686	$ 107,166,054	$ 1,234,698.98
$ 6,000 - $ 6,999	29,736	$ 193,065,342	$ 10,779,904	$ 64,438,817	$ 122,428,010	$ 1,886,832.26
$ 7,000 - $ 7,999	28,125	$ 210,764,155	$ 14,438,107	$ 65,640,140	$ 134,997,581	$ 2,549,399.94
$ 8,000 - $ 8,999	26,802	$ 227,724,281	$ 16,364,090	$ 67,747,440	$ 147,298,679	$ 3,218,850.67
$ 9,000 - $ 9,999	25,985	$ 246,835,658	$ 19,394,172	$ 68,704,472	$ 161,666,830	$ 4,011,515.40
$ 10,000 - $ 11,999	50,959	$ 560,160,175	$ 48,657,948	$ 142,607,890	$ 373,869,817	$ 10,725,248.25
$ 12,000 - $ 13,999	48,599	$ 631,387,876	$ 60,791,845	$ 146,431,650	$ 426,762,361	$ 14,150,229.41
$ 14,000 - $ 15,999	46,327	$ 694,694,818	$ 72,846,781	$ 149,154,154	$ 474,483,769	$ 17,626,913.50
$ 16,000 - $ 17,999	45,783	$ 777,988,183	$ 87,728,105	$ 156,261,256	$ 535,720,886	$ 21,652,163.59
$ 18,000 - $ 19,999	43,845	$ 832,727,735	$ 99,330,512	$ 159,467,063	$ 574,974,051	$ 24,747,043.87
$ 20,000 - $ 21,999	39,736	$ 833,774,982	$ 103,720,376	$ 156,025,854	$ 575,112,382	$ 26,073,227.41
$ 22,000 - $ 24,999	52,227	$ 1,225,257,382	$ 160,492,885	$ 219,336,065	$ 846,818,337	$ 40,922,142.50
$ 25,000 - $ 29,999	65,864	$ 1,798,427,947	$ 249,745,138	$ 308,438,402	$ 1,242,018,784	$ 64,651,883.18
$ 30,000 - $ 34,999	41,019	$ 1,323,801,556	$ 195,648,487	$ 221,683,884	$ 907,469,996	$ 50,886,958.90
$ 35,000 - $ 39,999	23,674	$ 882,190,223	$ 140,237,564	$ 147,160,805	$ 595,850,836	$ 35,245,260.16
$ 40,000 - $ 49,999	23,468	$ 1,037,974,080	$ 181,130,133	$ 171,310,316	$ 687,716,987	$ 43,521,989.72
$ 50,000 - $ 74,999	17,532	$ 1,039,978,771	$ 211,472,616	$ 171,753,794	$ 659,260,623	$ 45,936,523.17
$ 75,000 - $ 99,999	5,208	$ 445,689,753	$ 108,791,529	$ 72,673,082	$ 265,917,266	$ 21,034,500.89
$100,000 AND OVER	6,369	$ 1,540,327,840	$ 477,728,967	$ 239,249,587	$ 835,141,107	$ 61,183,502.88
NO AGI	210	$ 0	$ 183,566-	$ 340,865	$ 149,133	$ 12,010.24
TOTALS	749,183	$ 14,946,516,473	$ 2,273,144,391	$ 2,859,909,356	$ 9,872,617,918	$492,254,690.81

TABLE 13

TOTAL PAY RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	5,782	$ 15,025,671	$ 1,196,794-	$ 2,290,542	$ 13,980,020	$ 73,138.37
$ 3,000 - $ 3,999	13,872	$ 48,894,824	$ 320,794	$ 8,859,317	$ 39,718,655	$ 268,086.48
$ 4,000 - $ 4,999	18,208	$ 82,136,423	$ 2,523,059	$ 16,801,169	$ 62,823,904	$ 642,571.04
$ 5,000 - $ 5,999	23,324	$ 128,360,024	$ 5,277,243	$ 29,716,544	$ 93,403,317	$ 1,234,698.98
$ 6,000 - $ 6,999	24,296	$ 157,901,737	$ 8,166,727	$ 37,494,581	$ 112,268,608	$ 1,886,832.26
$ 7,000 - $ 7,999	24,379	$ 182,787,649	$ 11,335,496	$ 43,514,271	$ 127,970,134	$ 2,549,399.94
$ 8,000 - $ 8,999	24,005	$ 204,013,930	$ 13,930,271	$ 48,193,162	$ 141,891,468	$ 3,218,850.67
$ 9,000 - $ 9,999	23,934	$ 227,385,422	$ 17,039,568	$ 52,756,166	$ 157,653,922	$ 4,011,515.40
$ 10,000 - $ 11,999	48,126	$ 529,224,616	$ 44,566,760	$ 116,627,854	$ 368,092,008	$ 10,725,248.25
$ 12,000 - $ 13,999	46,756	$ 607,561,406	$ 57,316,734	$ 127,664,067	$ 422,613,601	$ 14,150,229.41
$ 14,000 - $ 15,999	45,136	$ 676,956,481	$ 69,924,755	$ 135,786,572	$ 471,281,287	$ 17,626,913.50
$ 16,000 - $ 17,999	44,964	$ 764,119,507	$ 84,927,923	$ 146,432,582	$ 532,816,568	$ 21,652,163.59
$ 18,000 - $ 19,999	43,235	$ 821,148,546	$ 96,946,071	$ 152,132,448	$ 572,094,964	$ 24,747,043.87
$ 20,000 - $ 21,999	39,330	$ 825,281,967	$ 101,501,990	$ 150,803,301	$ 573,014,730	$ 26,073,227.41
$ 22,000 - $ 24,999	51,815	$ 1,215,578,041	$ 157,576,351	$ 213,832,170	$ 844,321,578	$ 40,922,142.50
$ 25,000 - $ 29,999	65,419	$ 1,786,315,747	$ 246,056,958	$ 301,960,641	$ 1,238,496,819	$ 64,651,883.18
$ 30,000 - $ 34,999	40,764	$ 1,315,590,392	$ 193,109,584	$ 217,480,268	$ 905,069,573	$ 50,886,958.90
$ 35,000 - $ 39,999	23,489	$ 875,254,511	$ 137,930,684	$ 143,363,136	$ 594,011,729	$ 35,245,260.16
$ 40,000 - $ 49,999	23,286	$ 1,029,828,755	$ 177,613,990	$ 167,307,662	$ 685,531,332	$ 43,521,989.72
$ 50,000 - $ 74,999	17,340	$ 1,028,463,879	$ 205,987,350	$ 166,133,481	$ 656,582,867	$ 45,936,523.17
$ 75,000 - $ 99,999	5,128	$ 438,806,768	$ 104,716,085	$ 70,130,957	$ 264,255,081	$ 21,034,500.89
$100,000 AND OVER	6,229	$ 1,483,203,217	$ 452,270,549	$ 215,234,662	$ 820,173,538	$ 61,183,502.88
NO AGI	19	$ 0	$ 145,092-	$ 20,409	$ 92,104	$ 12,010.24
TOTALS	658,836	$ 14,443,839,513	$ 2,187,696,556	$ 2,564,535,962	$ 9,698,157,807	$492,254,690.81

TABLE 14

TOTAL NO-PAY RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	44,695	$ 72,827,548	$ 846,951	$ 18,935,970	$ 53,498,883	$ .00
$ 3,000 - $ 3,999	8,721	$ 30,252,704	$ 1,842,233	$ 12,600,517	$ 16,394,769	$ .00
$ 4,000 - $ 4,999	5,475	$ 24,412,262	$ 1,766,959	$ 12,032,619	$ 11,378,198	$ .00
$ 5,000 - $ 5,999	7,638	$ 41,836,260	$ 2,648,353	$ 30,247,142	$ 13,762,737	$ .00
$ 6,000 - $ 6,999	5,440	$ 35,163,605	$ 2,613,177	$ 26,944,236	$ 10,159,402	$ .00
$ 7,000 - $ 7,999	3,746	$ 27,976,506	$ 3,102,611	$ 22,125,869	$ 7,027,447	$ .00
$ 8,000 - $ 8,999	2,797	$ 23,710,351	$ 2,433,819	$ 19,554,278	$ 5,407,211	$ .00
$ 9,000 - $ 9,999	2,051	$ 19,450,236	$ 2,354,604	$ 15,948,306	$ 4,012,908	$ .00
$ 10,000 - $ 11,999	2,833	$ 30,935,559	$ 4,091,188	$ 25,980,036	$ 5,777,809	$ .00
$ 12,000 - $ 13,999	1,843	$ 23,826,470	$ 3,475,111	$ 18,767,583	$ 4,148,760	$ .00
$ 14,000 - $ 15,999	1,191	$ 17,738,337	$ 2,922,026	$ 13,367,582	$ 3,202,482	$ .00
$ 16,000 - $ 17,999	819	$ 13,868,676	$ 2,800,182	$ 9,828,674	$ 2,904,318	$ .00
$ 18,000 - $ 19,999	610	$ 11,579,189	$ 2,384,441	$ 7,334,615	$ 2,879,087	$ .00
$ 20,000 - $ 21,999	406	$ 8,493,015	$ 2,218,386	$ 5,222,553	$ 2,097,652	$ .00
$ 22,000 - $ 24,999	412	$ 9,679,341	$ 2,916,534	$ 5,503,895	$ 2,496,759	$ .00
$ 25,000 - $ 29,999	445	$ 12,112,200	$ 3,688,680	$ 6,477,761	$ 3,521,965	$ .00
$ 30,000 - $ 34,999	255	$ 8,211,164	$ 2,538,903	$ 4,203,616	$ 2,400,423	$ .00
$ 35,000 - $ 39,999	185	$ 6,935,712	$ 2,306,880	$ 3,797,669	$ 1,839,107	$ .00
$ 40,000 - $ 49,999	182	$ 8,145,325	$ 3,516,143	$ 4,002,654	$ 2,185,655	$ .00
$ 50,000 - $ 74,999	192	$ 11,514,892	$ 5,485,266	$ 5,620,313	$ 2,677,756	$ .00
$ 75,000 - $ 99,999	80	$ 6,882,985	$ 4,075,444	$ 2,542,125	$ 1,662,185	$ .00
$100,000 AND OVER	140	$ 57,124,623	$ 25,458,918	$ 24,014,925	$ 14,967,569	$ .00
NO AGI	191	$ 0	$ 38,474-	$ 320,456	$ 57,029	$ .00
TOTALS	90,347	$ 502,676,960	$ 85,447,835	$ 295,373,394	$ 174,460,111	$ .00

TABLE 15

TOTAL SINGLE RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	39	$ 96,631	$ 56,295-	$ 144,151	$ 48,579	$ 788.63
$ 3,000 - $ 3,999	429	$ 1,530,175	$ 38,215	$ 1,225,239	$ 663,187	$ 1,223.28
$ 4,000 - $ 4,999	734	$ 3,321,953	$ 144,841	$ 2,180,120	$ 1,582,997	$ 3,127.79
$ 5,000 - $ 5,999	4,835	$ 26,618,003	$ 1,303,929	$ 15,376,150	$ 13,968,836	$ 103,499.97
$ 6,000 - $ 6,999	4,755	$ 30,875,548	$ 1,839,087	$ 16,178,166	$ 15,690,480	$ 193,932.96
$ 7,000 - $ 7,999	4,655	$ 34,888,751	$ 2,767,758	$ 16,402,600	$ 18,322,074	$ 292,483.93
$ 8,000 - $ 8,999	4,384	$ 37,276,474	$ 2,886,567	$ 16,156,134	$ 20,252,090	$ 401,531.01
$ 9,000 - $ 9,999	4,242	$ 40,281,914	$ 3,374,667	$ 16,253,572	$ 22,297,317	$ 508,373.67
$ 10,000 - $ 11,999	8,329	$ 91,455,272	$ 8,469,427	$ 32,013,992	$ 53,738,138	$ 1,490,743.88
$ 12,000 - $ 13,999	8,386	$ 108,963,813	$ 11,223,677	$ 31,799,452	$ 67,172,375	$ 2,178,521.20
$ 14,000 - $ 15,999	7,999	$ 119,845,482	$ 13,479,488	$ 30,630,767	$ 76,561,997	$ 2,837,356.93
$ 16,000 - $ 17,999	7,796	$ 132,459,559	$ 16,280,378	$ 30,337,786	$ 86,468,494	$ 3,486,425.27
$ 18,000 - $ 19,999	7,370	$ 140,091,751	$ 18,025,410	$ 29,345,025	$ 93,030,970	$ 4,011,148.01
$ 20,000 - $ 21,999	6,650	$ 139,498,789	$ 19,325,882	$ 27,958,076	$ 92,548,233	$ 4,203,188.74
$ 22,000 - $ 24,999	8,432	$ 197,664,684	$ 28,663,003	$ 36,872,806	$ 132,808,141	$ 6,443,987.24
$ 25,000 - $ 29,999	9,717	$ 265,087,196	$ 42,342,065	$ 45,576,511	$ 177,702,919	$ 9,225,030.62
$ 30,000 - $ 34,999	5,532	$ 178,379,679	$ 30,978,053	$ 29,180,781	$ 118,507,723	$ 6,543,202.49
$ 35,000 - $ 39,999	2,985	$ 111,222,755	$ 21,189,155	$ 18,188,852	$ 72,276,488	$ 4,203,248.54
$ 40,000 - $ 49,999	2,792	$ 123,582,935	$ 25,956,042	$ 18,978,478	$ 79,115,686	$ 5,064,209.36
$ 50,000 - $ 74,999	2,228	$ 132,501,016	$ 32,331,269	$ 19,675,800	$ 81,019,922	$ 5,719,290.71
$ 75,000 - $ 99,999	661	$ 56,585,741	$ 15,473,725	$ 8,661,610	$ 32,917,653	$ 2,638,957.22
$100,000 AND OVER	634	$ 185,955,280	$ 44,890,098	$ 25,334,772	$ 116,440,736	$ 7,508,217.64
NO AGI	10	$ 0	$ 42,549-	$ 111,261	$ 22,497	$ 7,524.34
TOTALS	103,594	$ 2,158,183,401	$ 340,883,892	$ 468,582,101	$ 1,372,157,532	$ 67,066,013.43

TABLE 16

TOTAL MARRIED JOINT RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	13	$ 25,287	$ 36,550-	$ 94,502	$ 15,651	$ 2,154.01
$ 3,000 - $ 3,999	12	$ 44,477	$ 6,612-	$ 41,855	$ 13,469	$ 848.90
$ 4,000 - $ 4,999	18	$ 84,311	$ 11,387-	$ 79,228	$ 30,075	$ 1,121.26
$ 5,000 - $ 5,999	3,821	$ 21,095,165	$ 247,635	$ 14,127,492	$ 8,419,063	$ 47,833.15
$ 6,000 - $ 6,999	4,089	$ 26,580,874	$ 617,368	$ 15,840,637	$ 11,657,607	$ 70,161.96
$ 7,000 - $ 7,999	3,813	$ 28,545,036	$ 1,081,649	$ 15,560,823	$ 13,399,676	$ 135,965.47
$ 8,000 - $ 8,999	3,703	$ 31,462,460	$ 1,290,360	$ 15,721,953	$ 15,608,241	$ 203,326.85
$ 9,000 - $ 9,999	3,458	$ 32,868,371	$ 1,693,555	$ 15,335,179	$ 17,021,684	$ 315,584.01
$ 10,000 - $ 11,999	6,466	$ 71,057,052	$ 4,029,698	$ 30,356,001	$ 38,713,138	$ 868,021.37
$ 12,000 - $ 13,999	6,092	$ 79,133,536	$ 5,115,859	$ 29,329,205	$ 45,900,826	$ 1,303,629.02
$ 14,000 - $ 15,999	5,696	$ 85,401,437	$ 6,105.103	$ 28,567,016	$ 51,626,669	$ 1,686,680.00
$ 16,000 - $ 17,999	5,885	$ 100,017,378	$ 7,906,863	$ 30,016,835	$ 63,147,849	$ 2,332,996.92
$ 18,000 - $ 19,999	5,745	$ 109,211,082	$ 9,072,733	$ 30,234,541	$ 70,563,561	$ 2,835,401.95
$ 20,000 - $ 21,999	5,824	$ 122,241,466	$ 10,753,093	$ 31,580,374	$ 80,544,399	$ 3,450,830.71
$ 22,000 - $ 24,999	8,802	$ 206,939,277	$ 19,325,981	$ 49,565,992	$ 138,620,649	$ 6,336,230.63
$ 25,000 - $ 29,999	14,511	$ 398,090,596	$ 41,405,191	$ 85,360,162	$ 272,303,312	$ 13,634,119.36
$ 30,000 - $ 34,999	11,752	$ 380,242,023	$ 44,266,853	$ 75,887,718	$ 260,719,923	$ 14,026,538.87
$ 35,000 - $ 39,999	7,789	$ 290,662,338	$ 37,942,048	$ 56,559,130	$ 196,682,451	$ 11,068,821.05
$ 40,000 - $ 49,999	8,719	$ 386,113,902	$ 57,241,726	$ 74,565,888	$ 255,778,178	$ 15,099,682.85
$ 50,000 - $ 74,999	6,775	$ 400,843,424	$ 71,314,828	$ 78,040,843	$ 252,867,731	$ 15,591,747.89
$ 75,000 - $ 99,999	1,854	$ 158,135,225	$ 35,318,014	$ 31,138,441	$ 92,376,152	$ 6,354,415.01
$100,000 AND OVER	2,240	$ 582,756,467	$ 176,203,149	$ 113,557,164	$ 303,030,056	$ 16,428,616.91
NO AGI	25	$ 0	$ 27,519-	$ 105,114	$ 3,032	$ 1,158.00
TOTALS	117,102	$ 3,511,551,184	$ 530,859,808	$ 821,666,093	$ 2,189,043,392	$111,795,886.15

TABLE 17

TOTAL MARRIED SEPARATE RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	50,425	$ 87,731,301	$ 256,998-	$ 20,987,859	$ 67,414,67[illegible]	$ 70,195.73
$ 3,000 - $ 3,999	22,152	$ 77,572,876	$ 2,131,424	$ 20,192,740	$ 55,436,768	$ 266,014.30
$ 4,000 - $ 4,999	22,931	$ 103,142,421	$ 4,156,564	$ 26,574,440	$ 72,589,030	$ 638,321.99
$ 5,000 - $ 5,999	22,306	$ 122,483,116	$ 6,373,862	$ 30,460,044	$ 85,778,155	$ 1,083,365.86
$ 6,000 - $ 6,999	20,892	$ 135,608,920	$ 8,323,449	$ 32,420,014	$ 95,079,923	$ 1,622,737.34
$ 7,000 - $ 7,999	19,657	$ 147,330,368	$ 10,588,700	$ 33,676,717	$ 103,275,831	$ 2,120,950.54
$ 8,000 - $ 8,999	18,715	$ 158,985,347	$ 12,187,163	$ 35,869,353	$ 111,438,348	$ 2,613,992.81
$ 9,000 - $ 9,999	18,285	$ 173,685,373	$ 14,325,950	$ 37,115,721	$ 122,347,829	$ 3,187,557.72
$ 10,000 - $ 11,999	36,164	$ 397,647,851	$ 36,158,823	$ 80,237,897	$ 281,418,541	$ 8,366,483.00
$ 12,000 - $ 13,999	34,121	$ 443,290,527	$ 44,452,309	$ 85,302,993	$ 313,689,160	$ 10,668,079.19
$ 14,000 - $ 15,999	32,632	$ 489,447,899	$ 53,262,190	$ 89,956,371	$ 346,295,103	$ 13,102,876.57
$ 16,000 - $ 17,999	32,102	$ 545,511,246	$ 63,540,864	$ 95,906,635	$ 386,104,543	$ 15,832,741.40
$ 18,000 - $ 19,999	30,730	$ 583,424,902	$ 72,232,369	$ 99,887,497	$ 411,379,520	$ 17,900,493.91
$ 20,000 - $ 21,999	27,262	$ 572,034,727	$ 73,631,[illegible]1	$ 96,487,404	$ 402,019,750	$ 18,419,207.96
$ 22,000 - $ 24,999	34,993	$ 820,653,421	$ 112,503,901	$ 132,897,267	$ 575,389,547	$ 28,141,924.63
$ 25,000 - $ 29,999	41,636	$ 1,135,250,155	$ 165,997,882	$ 177,501,729	$ 792,012,553	$ 41,792,733.20
$ 30,000 - $ 34,999	23,735	$ 765,179,854	$ 120,403,581	$ 116,615,385	$ 528,242,350	$ 30,317,217.54
$ 35,000 - $ 39,999	12,900	$ 480,305,130	$ 81,106,361	$ 72,412,823	$ 326,891,897	$ 19,973,190.57
$ 40,000 - $ 49,999	11,957	$ 528,277,243	$ 97,932,365	$ 77,765,950	$ 352,823,123	$ 23,358,097.51
$ 50,000 - $ 74,999	8,529	$ 506,634,331	$ 107,826,519	$ 74,037,151	$ 325,372,970	$ 24,625,484.57
$ 75,000 - $ 99,999	2,693	$ 230,968,787	$ 57,999,790	$ 32,873,031	$ 140,623,461	$ 12,041,128.66
$100,000 AND OVER	3,495	$ 771,616,093	$ 256,635,720	$ 100,357,651	$ 415,670,315	$ 37,246,668.33
NO AGI	175	$ 0	$ 113,498-	$ 124,490	$ 123,604	$ 3,327.90
TOTALS	528,487	$ 9,276,781,888	$ 1,401,400,691	$ 1,569,661,162	$ 6,311,416,994	$313,392,791.23

TABLE 18

TOTAL RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	129,027	$ 227,650,458	$ 2,243,940	$ 35,016,164	$ 193,269,063	$ 101,695.36
$ 3,000 - $ 3,999	57,987	$ 202,788,662	$ 4,973,515	$ 29,739,903	$ 168,371,729	$ 507,048.14
$ 4,000 - $ 4,999	57,577	$ 259,081,421	$ 7,879,477	$ 37,740,045	$ 213,786,675	$ 1,025,920.64
$ 5,000 - $ 5,999	44,208	$ 242,803,865	$ 13,139,384	$ 34,483,553	$ 195,521,960	$ 2,832,887.21
$ 6,000 - $ 6,999	40,117	$ 260,455,166	$ 16,268,621	$ 36,619,059	$ 207,765,920	$ 3,989,110.78
$ 7,000 - $ 7,999	39,002	$ 292,499,957	$ 20,788,046	$ 40,714,513	$ 231,099,688	$ 5,246,448.67
$ 8,000 - $ 8,999	37,985	$ 322,561,602	$ 25,227,481	$ 44,071,872	$ 253,331,363	$ 6,451,067.13
$ 9,000 - $ 9,999	34,906	$ 331,277,961	$ 28,274,616	$ 42,558,180	$ 260,568,561	$ 7,312,597.36
$ 10,000 - $ 11,999	62,015	$ 680,495,885	$ 64,462,033	$ 78,402,721	$ 537,725,045	$ 17,226,488.15
$ 12,000 - $ 13,999	51,499	$ 667,910,140	$ 70,414,155	$ 68,457,649	$ 529,254,445	$ 19,509,088.59
$ 14,000 - $ 15,999	43,520	$ 651,780,846	$ 74,379,144	$ 61,506,616	$ 516,019,403	$ 20,977,622.92
$ 16,000 - $ 17,999	37,133	$ 630,133,197	$ 76,916,154	$ 55,983,498	$ 497,386,711	$ 21,773,250.55
$ 18,000 - $ 19,999	30,458	$ 577,530,418	$ 74,060,853	$ 49,607,678	$ 453,947,904	$ 20,917,509.01
$ 20,000 - $ 21,999	23,580	$ 494,078,115	$ 66,760,736	$ 42,004,570	$ 385,390,302	$ 18,629,817.79
$ 22,000 - $ 24,999	25,130	$ 588,042,393	$ 82,773,761	$ 48,694,635	$ 456,669,782	$ 23,291,085.64
$ 25,000 - $ 29,999	24,187	$ 657,445,192	$ 98,519,253	$ 50,060,995	$ 508,980,257	$ 27,882,547.90
$ 30,000 - $ 34,999	10,885	$ 350,069,075	$ 56,835,793	$ 23,130,837	$ 270,158,414	$ 16,040,642.01
$ 35,000 - $ 39,999	5,149	$ 191,563,201	$ 33,115,821	$ 11,022,724	$ 147,483,694	$ 9,408,289.11
$ 40,000 - $ 49,999	4,090	$ 180,040,316	$ 33,369,903	$ 8,405,144	$ 138,316,010	$ 9,615,586.94
$ 50,000 - $ 74,999	2,371	$ 138,412,454	$ 28,505,307	$ 4,674,987	$ 105,323,832	$ 8,405,643.70
$ 75,000 - $ 99,999	402	$ 34,273,260	$ 8,214,790	$ 760,600	$ 25,411,023	$ 2,161,322.72
$100,000 AND OVER	253	$ 48,687,115	$ 15,105,223	$ 501,869	$ 34,270,752	$ 1,989,652.68
NO AGI	35,942	$ 0	$ 8,252,845	$ 18,808,708	$ 765,140	$ 635,098.31
TOTALS	797,423	$ 8,029,580,699	$ 910,480,851	$ 822,966,520	$ 6,330,817,673	$245,930,421.31

TABLE 19

TOTAL PAY RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	8,893	$ 23,881,517	$ 721,987-	$ 3,689,078	$ 20,941,239	$ 101,695.36
$ 3,000 - $ 3,999	25,678	$ 90,250,368	$ 2,479,000	$ 13,155,282	$ 74,625,698	$ 507,048.14
$ 4,000 - $ 4,999	24,536	$ 110,157,718	$ 4,607,772	$ 15,824,558	$ 89,761,246	$ 1,025,920.64
$ 5,000 - $ 5,999	43,112	$ 236,860,554	$ 11,652,582	$ 33,756,482	$ 191,463,580	$ 2,832,887.21
$ 6,000 - $ 6,999	39,507	$ 256,514,552	$ 15,226,887	$ 36,153,746	$ 205,133,919	$ 3,989,110.78
$ 7,000 - $ 7,999	38,553	$ 289,140,926	$ 19,939,318	$ 40 317,141	$ 228,884,467	$ 5,246,448.67
$ 8,000 - $ 8,999	37,642	$ 319,656,697	$ 24,570,980	$ 43,728,788	$ 251,356,929	$ 6,451,067.13
$ 9,000 - $ 9,999	34,648	$ 328,838,468	$ 27,641,238	$ 42,281,670	$ 258,915,560	$ 7,312,597.36
$ 10,000 - $ 11,999	61,656	$ 676,583,783	$ 63,462,446	$ 78,009,978	$ 535,111,359	$ 17,226,488.15
$ 12,000 - $ 13,999	51,271	$ 664,952,568	$ 69,587,499	$ 68,191,872	$ 527,173,197	$ 19,509,088.59
$ 14,000 - $ 15,999	43,363	$ 649,423,697	$ 73,720,234	$ 61,299,718	$ 514,403,745	$ 20,977,622.92
$ 16,000 - $ 17,999	37,013	$ 628,097,017	$ 76,306,102	$ 55,843,525	$ 495,999,176	$ 21,773,250.55
$ 18,000 - $ 19,999	30,359	$ 575,652,244	$ 73,563,148	$ 49,455,977	$ 452,633,119	$ 20,917,509.01
$ 20,000 - $ 21,999	23,502	$ 492,438,955	$ 66,189,138	$ 41,878,409	$ 384,371,408	$ 18,629,817.79
$ 22,000 - $ 24,999	25,040	$ 585,944,081	$ 82,272,758	$ 48,544,931	$ 455,153,806	$ 23,291,085.64
$ 25,000 - $ 29,999	24,106	$ 655,266,522	$ 97,724,201	$ 49,914,268	$ 507,628,053	$ 27,882,547.90
$ 30,000 - $ 34,999	10,830	$ 348,297,918	$ 56,343,874	$ 23,034,004	$ 268,941,477	$ 16,040,642.01
$ 35,000 - $ 39,999	5,121	$ 190,529,584	$ 32,725,655	$ 10,971,711	$ 146,832,218	$ 9,408,289 11
$ 40,000 - $ 49,999	4,061	$ 178,744,379	$ 32,974,786	$ 8,354,366	$ 137,415,227	$ 9,615,586.94
$ 50,000 - $ 74,999	2,352	$ 137,320,087	$ 28,136,107	$ 4,641,384	$ 104,578,885	$ 8,405,643.70
$ 75,000 - $ 99,999	394	$ 33,596,402	$ 8,101,332	$ 748,407	$ 24,858,338	$ 2,161,322.72
$100,000 AND OVER	235	$ 43,689,276	$ 12,038,409	$ 451,427	$ 31,253,988	$ 1,989,652.58
NO AGI	142	$ 0	$ 929,192	$ 337,719	$ 47,769	$ 635,098.31
TOTALS	572,014	$ 7,515,837,313	$ 879,470,721	$ 730,584,441	$ 5,907,484,403	$245,930,421.31

TABLE 20

TOTAL NO-PAY RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	120,134	$ 203,768,941	$ 2,965,927	$ 31,327,086	$ 172,327,824	$ .00
$ 3,000 - $ 3,999	32,309	$ 112,538,294	$ 2,494,465	$ 16,584,621	$ 93,746,031	$ .00
$ 4,000 - $ 4,999	33,041	$ 148,923,703	$ 3,271,705	$ 21,915,487	$ 124,025,429	$ .00
$ 5,000 - $ 5,999	1,096	$ 5,943,311	$ 1,486,802	$ 727,071	$ 4,058,380	$ .00
$ 6,000 - $ 6,999	610	$ 3,940,614	$ 1,041,734	$ 465,313	$ 2,632,001	$ .00
$ 7,000 - $ 7,999	449	$ 3,359,031	$ 848,728	$ 397,372	$ 2,215,221	$ .00
$ 8,000 - $ 8,999	343	$ 2,904,905	$ 656,501	$ 343,084	$ 1,974,434	$ .00
$ 9,000 - $ 9,999	258	$ 2,439,493	$ 633,378	$ 276,510	$ 1,653,001	$ .00
$ 10,000 - $ 11,999	359	$ 3,912,102	$ 999,587	$ 392,743	$ 2,613,686	$ .00
$ 12,000 - $ 13,999	228	$ 2,957,572	$ 826,656	$ 265,777	$ 2,081,248	$ .00
$ 14,000 - $ 15,999	157	$ 2,357,149	$ 658,910	$ 206,898	$ 1,615,658	$ .00
$ 16,000 - $ 17,999	120	$ 2,036,180	$ 610,052	$ 139,973	$ 1,387,535	$ .00
$ 18,000 - $ 19,999	99	$ 1,878,174	$ 497,705	$ 151,701	$ 1,314,785	$ .00
$ 20,000 - $ 21,999	78	$ 1,639,160	$ 571,598	$ 126,161	$ 1,018,894	$ .00
$ 22,000 - $ 24,999	90	$ 2,098,312	$ 501,003	$ 149,704	$ 1,515,976	$ .00
$ 25,000 - $ 29,999	81	$ 2,178,670	$ 795,052	$ 146,727	$ 1,352,204	$ .00
$ 30,000 - $ 34,999	55	$ 1,771,157	$ 491,919	$ 96,833	$ 1,216,937	$ .00
$ 35,000 - $ 39,999	28	$ 1,033,617	$ 390,166	$ 51,013	$ 651,476	$ .00
$ 40,000 - $ 49,999	29	$ 1,295,937	$ 395,117	$ 50,778	$ 900,783	$ .00
$ 50,000 - $ 74,999	19	$ 1,092,367	$ 369,200	$ 33,603	$ 744,947	$ .00
$ 75,000 - $ 99,999	8	$ 676,858	$ 113,458	$ 12,193	$ 552,685	$ .00
$100,000 AND OVER	18	$ 4,997,839	$ 3,066,814	$ 50,442	$ 3,016,764	$ .00
NO AGI	35,800	$ 0	$ 7,323,653	$ 18,470,989	$ 717,371	$ .00
TOTALS	225,409	$ 513,743,386	$ 31,010,130	$ 92,382,079	$ 423,333,270	$ .00

TABLE 21

TOTAL SINGLE RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	87,310	$ 150,324,564	$ 2,322,596	$ 22,695,163	$ 126,696,836	$ 40,294.14
$ 3,000 - $ 3,999	34,516	$ 120,606,883	$ 3,399,559	$ 17,612,246	$ 99,769,063	$ 280,082.32
$ 4,000 - $ 4,999	32,425	$ 145,723,197	$ 4,724,402	$ 21,157,511	$ 119,970,287	$ 441,766.44
$ 5,000 - $ 5,999	24,275	$ 133,229,655	$ 7,777,103	$ 18,830,411	$ 106,799,863	$ 1,626,843.09
$ 6,000 - $ 6,999	20,966	$ 135,980,584	$ 9,039,377	$ 19,035,350	$ 107,942,393	$ 2,155,892.00
$ 7,000 - $ 7,999	19,999	$ 149,986,136	$ 11,428,160	$ 20,766,770	$ 117,813,316	$ 2,766,995.57
$ 8,000 - $ 8,999	19,036	$ 161,579,691	$ 13,554,465	$ 21,997,311	$ 126,073,717	$ 3,286,075.28
$ 9,000 - $ 9,999	16,774	$ 159,191,524	$ 14,613,736	$ 20,270,896	$ 124,365,028	$ 3,551,197.12
$ 10,000 - $ 11,999	29,047	$ 318,553,313	$ 32,116,159	$ 35,965,354	$ 250,520,122	$ 8,139,594.66
$ 12,000 - $ 13,999	22,927	$ 297,210,359	$ 33,276,911	$ 29,227,545	$ 234,722,055	$ 8,776,620.88
$ 14,000 - $ 15,999	18,167	$ 271,797,588	$ 33,500,901	$ 23,831,801	$ 214,505,023	$ 8,808,777.84
$ 16,000 - $ 17,999	14,443	$ 244,884,297	$ 32,758,819	$ 19,412,398	$ 192,720,583	$ 8,532,038.67
$ 18,000 - $ 19,999	11,355	$ 215,246,292	$ 30,723,477	$ 15,736,527	$ 168,806,503	$ 7,855,708.32
$ 20,000 - $ 21,999	8,167	$ 171,010,603	$ 26,249,678	$ 11,785,886	$ 133,014,728	$ 6,464,712.83
$ 22,000 - $ 24,999	7,692	$ 179,710,177	$ 29,416,043	$ 11,420,512	$ 138,915,412	$ 7,124,480.47
$ 25,000 - $ 29,999	6,196	$ 167,841,008	$ 30,084,616	$ 9,228,887	$ 128,601,557	$ 7,046,660.83
$ 30,000 - $ 34,999	2,398	$ 76,947,763	$ 15,087,360	$ 3,538,721	$ 58,332,868	$ 3,456,613.97
$ 35,000 - $ 39,999	1,084	$ 40,295,706	$ 8,689,729	$ 1,550,646	$ 30,067,127	$ 1,903,137.36
$ 40,000 - $ 49,999	866	$ 38,176,430	$ 8,278,765	$ 1,217,664	$ 28,723,110	$ 2,029,043.28
$ 50,000 - $ 74,999	489	$ 28,664,186	$ 7,167,919	$ 664,072	$ 20,843,800	$ 1,688,862.29
$ 75,000 - $ 99,999	81	$ 6,946,889	$ 2,059,333	$ 106,801	$ 4,892,430	$ 420,699.33
$100,000 AND OVER	50	$ 7,699,059	$ 3,234,397	$ 68,205	$ 4,601,343	$ 383,169.82
NO AGI	9,826	$ 0	$ 532,843	$ 2,445,867	$ 165,715	$ 92,905.22
TOTALS	388,089	$ 3,221,605,904	$ 360,036,348	$ 328,566,544	$ 2,538,862,879	$ 86,872,171.73

TABLE 22

TOTAL MARRIED JOINT RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	15,407	$ 25,682,943	$ 271,319-	$ 4,534,661	$ 22,679,199	$ 27,184.17
$ 3,000 - $ 3,999	7,733	$ 27,149,998	$ 104,116-	$ 4,125,188	$ 23,220,985	$ 15,654.86
$ 4,000 - $ 4,999	9,581	$ 43,309,003	$ 92,775	$ 6,538,265	$ 36,826,375	$ 22,444.95
$ 5,000 - $ 5,999	4,639	$ 25,498,556	$ 778,285	$ 3,739,509	$ 21,140,838	$ 204,928.41
$ 6,000 - $ 6,999	4,263	$ 27,712,208	$ 851,598	$ 4,036,283	$ 22,940,707	$ 347,409.05
$ 7,000 - $ 7,999	4,327	$ 32,483,780	$ 1,132,076	$ 4,712,380	$ 26,698,766	$ 513,495.37
$ 8,000 - $ 8,999	4,378	$ 37,221,604	$ 1,503,162	$ 5,357,839	$ 30,374,837	$ 682,123.00
$ 9,000 - $ 9,999	4,309	$ 40,887,458	$ 1,885,993	$ 5,852,470	$ 33,175,599	$ 845,027.20
$ 10,000 - $ 11,999	8,289	$ 91,119,429	$ 4,952,017	$ 12,926,962	$ 73,262,000	$ 2,178,160.47
$ 12,000 - $ 13,999	7,997	$ 103,956,254	$ 6,731,371	$ 14,581,776	$ 82,653,067	$ 2,853,361.18
$ 14,000 - $ 15,999	8,218	$ 123,274,695	$ 9,194,905	$ 17,131,574	$ 97,027,211	$ 3,721,731.30
$ 16,000 - $ 17,999	8,202	$ 139,439,575	$ 11,509,835	$ 19,196,859	$ 108,856,225	$ 4,536,260.92
$ 18,000 - $ 19,999	7,865	$ 149,368,575	$ 13,363,737	$ 20,391,138	$ 115,676,185	$ 5,076,700.21
$ 20,000 - $ 21,999	7,222	$ 151,507,243	$ 14,742,151	$ 20,395,221	$ 116,389,782	$ 5,395,417.88
$ 22,000 - $ 24,999	9,207	$ 215,749,153	$ 22,821,327	$ 27,401,876	$ 165,562,625	$ 8,119,462.06
$ 25,000 - $ 29,999	10,723	$ 292,379,281	$ 35,085,412	$ 32,114,633	$ 225,197,162	$ 11,960,421.24
$ 30,000 - $ 34,999	5,246	$ 168,962,119	$ 22,838,166	$ 15,704,308	$ 130,464,428	$ 7,547,132.54
$ 35,000 - $ 39,999	2,563	$ 95,306,427	$ 13,910,582	$ 7,670,461	$ 73,772,626	$ 4,540,786.31
$ 40,000 - $ 49,999	1,851	$ 81,203,807	$ 12,814,994	$ 5,540,463	$ 62,855,982	$ 4,159,469.77
$ 50,000 - $ 74,999	985	$ 57,173,749	$ 10,440,867	$ 2,935,714	$ 43,839,333	$ 3,251,397.35
$ 75,000 - $ 99,999	151	$ 12,835,205	$ 2,706,754	$ 449,799	$ 9,680,130	$ 790,919.48
$100,000 AND OVER	106	$ 27,270,615	$ 8,469,858	$ 317,264	$ 19,469,336	$ 669,925.38
NO AGI	25,164	$ 0	$ 7,236,658	$ 15,331,157	$ 435,309	$ 538,803.73
TOTALS	158,426	$ 1,969,491,677	$ 202,687,088	$ 250,985,800	$ 1,542,198,707	$ 67,998,216.83

TABLE 23

TOTAL MARRIED SEPARATE RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	26,310	$ 51,642,951	$ 192,633	$ 7,786,340	$ 43,893,028	$ 34,217.05
$ 3,000 - $ 3,999	15,738	$ 55,031,781	$ 1,678,072	$ 8,002,469	$ 45,381,681	$ 211,310.96
$ 4,000 - $ 4,999	15,571	$ 70,049,221	$ 3,062,300	$ 10,044,269	$ 56,990,013	$ 561,709.25
$ 5,000 - $ 5,999	15,294	$ 84,075,654	$ 4,583,996	$ 11,913,633	$ 67,581,259	$ 1,001,115.71
$ 6,000 - $ 6,999	14,888	$ 96,762,374	$ 6,377,646	$ 13,547,426	$ 76,882,820	$ 1,485,809.73
$ 7,000 - $ 7,999	14,676	$ 110,030,041	$ 8,227,810	$ 15,235,363	$ 86,587,606	$ 1,965,957.73
$ 8,000 - $ 8,999	14,571	$ 123,760,307	$ 10,169,854	$ 16,716,722	$ 96,882,809	$ 2,482,868.85
$ 9,000 - $ 9,999	13,823	$ 131,198,979	$ 11,774,887	$ 16,434,814	$ 103,027,934	$ 2,916,373.04
$ 10,000 - $ 11,999	24,679	$ 270,823,143	$ 27,393,857	$ 29,510,405	$ 213,942,923	$ 6,908,733.02
$ 12,000 - $ 13,999	20,575	$ 266,743,527	$ 30,405,873	$ 24,648,328	$ 211,879,323	$ 7,879,106.53
$ 14,000 - $ 15,999	17,135	$ 256,708,563	$ 31,633,338	$ 20,543,241	$ 204,487,169	$ 8,447,113.78
$ 16,000 - $ 17,999	14,488	$ 245,809,325	$ 32,647,500	$ 17,374,241	$ 195,809,903	$ 8,704,950.96
$ 18,000 - $ 19,999	11,238	$ 212,915,551	$ 29,973,639	$ 13,480,013	$ 169,465,216	$ 7,985,100.48
$ 20,000 - $ 21,999	8,191	$ 171,560,269	$ 25,768,907	$ 9,823,463	$ 135,985,792	$ 6,769,687.08
$ 22,000 - $ 24,999	8,231	$ 192,583,063	$ 30,536,391	$ 9,872,247	$ 152,191,745	$ 8,047,143.11
$ 25,000 - $ 29,999	7,268	$ 197,224,903	$ 33,349,225	$ 8,717,475	$ 155,181,538	$ 8,875,465.83
$ 30,000 - $ 34,999	3,241	$ 104,159,193	$ 18,910,267	$ 3,887,808	$ 81,361,118	$ 5,036,895.50
$ 35,000 - $ 39,999	1,502	$ 55,961,068	$ 10,515,510	$ 1,801,617	$ 43,643,941	$ 2,964,365.44
$ 40,000 - $ 49,999	1,373	$ 60,660,079	$ 12,276,144	$ 1,647,017	$ 46,736,918	$ 3,427,073.89
$ 50,000 - $ 74,999	897	$ 52,574,519	$ 10,896,521	$ 1,075,201	$ 40,640,699	$ 3,465,384.06
$ 75,000 - $ 99,999	170	$ 14,491,166	$ 3,448,703	$ 204,000	$ 10,838,463	$ 949,703.91
$100,000 AND OVER	97	$ 13,717,441	$ 3,400,968	$ 116,400	$ 10,200,073	$ 936,557.48
NO AGI	952	$ 0	$ 483,344	$ 1,031,684	$ 164,116	$ 3,389.36
TOTALS	250,908	$ 2,838,483,118	$ 347,757,415	$ 243,414,176	$ 2,249,756,087	$ 91,060,032.75

TABLE 24

TOTAL PAY AND NO-PAY RETURNS
ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	53,869	$ 75,479,876	$ 7,365,869	$ 32,996,122	68,495	8,996	$ 75,121.24
$ 1,000 - $ 1,999	96,588	$ 227,560,640	$ 12,040,721	$ 146,396,977	123,148	13,661	$ 89,094.99
$ 2,000 - $ 2,999	110,387	$ 397,901,317	$ 19,933,598	$ 276,578,574	149,815	20,213	$ 594,592.54
$ 3,000 - $ 3,999	112,593	$ 550,191,643	$ 29,340,537	$ 394,407,403	162,364	29,247	$ 2,429,690.27
$ 4,000 - $ 4,999	101,378	$ 628,647,013	$ 41,811,207	$ 453,775,936	143,962	30,627	$ 6,341,604.46
$ 5,000 - $ 5,999	89,312	$ 679,730,604	$ 52,020,833	$ 490,738,937	123,464	29,930	$ 10,168,907.47
$ 6,000 - $ 6,999	85,495	$ 765,874,058	$ 65,332,650	$ 554,753,863	116,542	31,608	$ 13,642,552.66
$ 7,000 - $ 7,999	75,608	$ 779,754,056	$ 71,331,870	$ 566,671,611	102,756	32,440	$ 15,779,528.24
$ 8,000 - $ 8,999	71,802	$ 835,695,842	$ 82,389,177	$ 610,108,451	96,198	34,028	$ 19,054,862.10
$ 9,000 - $ 9,999	67,880	$ 881,028,153	$ 91,805,436	$ 644,460,126	90,414	35,766	$ 21,997,255.10
$ 10,000 - $ 14,999	285,670	$ 4,837,384,442	$ 572,957,997	$ 3,535,945,344	378,230	199,612	$146,750,872.73
$ 15,000 - $ 19,999	178,387	$ 4,246,209,065	$ 577,404,967	$ 3,073,909,885	241,313	175,677	$151,828,588.47
$ 20,000 - $ 24,999	86,748	$ 2,679,122,824	$ 398,136,209	$ 1,923,102,938	124,749	104,058	$107,202,951.47
$ 25,000 - $ 29,999	37,815	$ 1,449,042,771	$ 232,279,234	$ 1,027,390,153	57,757	47,530	$ 62,460,815.97
$ 30,000 - $ 39,999	27,128	$ 1,326,278,161	$ 234,143,371	$ 921,246,065	43,249	33,096	$ 61,813,075.82
$ 40,000 - $ 49,999	8,984	$ 593,234,410	$ 118,701,439	$ 397,491,626	14,584	10,235	$ 29,581,661.17
$ 50,000 - $ 74,999	7,091	$ 655,266,390	$ 149,396,642	$ 422,022,117	11,265	8,468	$ 35,011,987.26
$ 75,000 AND OVER	4,005	$ 1,227,570,654	$ 348,245,732	$ 731,439,463	6,470	4,558	$ 51,911,244.16
NO TAXABLE INCOME	45,866	$ 140,125,253	$ 78,986,753	$ 0	88,075	40,510	$ 1,450,706.00
TOTALS	1,546,606	$ 22,976,097,172	$ 3,183,625,242	$ 16,203,435,591	2,142,850	890,260	$738,185,112.12

TABLE 25

TOTAL PAY RETURNS
ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	150	$ 988,984	$ 233,816	$ 86,832	207	49	$ 75,121.24
$ 1,000 - $ 1,999	253	$ 915,343	$ 171,411	$ 391,681	348	44	$ 89,094.99
$ 2,000 - $ 2,999	47,120	$ 169,327,287	$ 9,482,506	$ 122,179,087	49,677	1,652	$ 594,592.54
$ 3,000 - $ 3,999	71,292	$ 362,355,037	$ 25,612,127	$ 250,158,249	90,310	10,001	$ 2,429,690.27
$ 4,000 - $ 4,999	91,063	$ 575,190,028	$ 42,092,598	$ 410,400,435	124,917	23,171	$ 6,341,604.46
$ 5,000 - $ 5,999	88,243	$ 671,682,655	$ 51,828,469	$ 484,926,160	121,874	28,718	$ 10,168,907.47
$ 6,000 - $ 6,999	84,725	$ 759,106,528	$ 65,046,606	$ 549,768,523	115,456	30,976	$ 13,642,552.66
$ 7,000 - $ 7,999	75,069	$ 774,199,138	$ 70,968,365	$ 562,652,452	102,018	32,054	$ 15,779,528.24
$ 8,000 - $ 8,999	71,377	$ 830,701,821	$ 81,953,226	$ 606,515,907	95,664	33,799	$ 19,054,862.10
$ 9,000 - $ 9,999	67,556	$ 876,512,114	$ 91,279,705	$ 641,387,298	90,024	35,612	$ 21,997,255.10
$ 10,000 - $ 14,999	284,619	$ 4,819,190,913	$ 570,813,532	$ 3,523,124,952	376,958	199,093	$146,750,872.73
$ 15,000 - $ 19,999	177,856	$ 4,233,305,474	$ 575,686,113	$ 3,064,837,255	240,629	175,289	$151,828,588.47
$ 20,000 - $ 24,999	86,524	$ 2,671,957,576	$ 397,195,420	$ 1,918,142,958	124,440	103,887	$107,202,951.47
$ 25,000 - $ 29,999	37,715	$ 1,444,710,122	$ 231,705,155	$ 1,024,651,506	57,604	47,423	$ 62,460,815.97
$ 30,000 - $ 39,999	27,017	$ 1,320,286,389	$ 233,092,724	$ 917,444,937	43,062	32,989	$ 61,813,075.82
$ 40,000 - $ 49,999	8,928	$ 589,136,426	$ 117,862,794	$ 395,011,282	14,492	10,170	$ 29,581,661.17
$ 50,000 - $ 74,999	7,051	$ 651,141,403	$ 148,519,906	$ 419,585,139	11,192	8,434	$ 35,011,987.26
$ 75,000 AND OVER	3,952	$ 1,195,268,521	$ 342,684,802	$ 714,377,557	6,384	4,518	$ 51,911,244.16
NO TAXABLE INCOME	340	$ 13,701,067	$ 10,938,002	$ 0	673	361	$ 1,450,706.00
TOTALS	1,230,850	$ 21,959,676,826	$ 3,067,167,277	$ 15,605,642,210	1,665,929	778,240	$738,185,112.12

TABLE 26

TOTAL NO-PAY RETURNS
ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	53,719	$ 74,490,892	$ 7,132,053	$ 32,909,290	68,288	8,947	$ .00
$ 1,000 - $ 1,999	96,335	$ 226,645,297	$ 11,869,310	$ 146,005,296	122,800	13,617	$ .00
$ 2,000 - $ 2,999	63,267	$ 228,574,030	$ 10,451,092	$ 154,399,487	100,138	18,561	$ .00
$ 3,000 - $ 3,999	41,301	$ 187,836,606	$ 3,728,410	$ 144,249,154	72,054	19,246	$ .00
$ 4,000 - $ 4,999	10,315	$ 53,456,985	$ 281,391-	$ 43,375,501	19,045	7,456	$ .00
$ 5,000 - $ 5,999	1,069	$ 8,047,949	$ 192,364	$ 5,812,777	1,590	1,212	$ .00
$ 6,000 - $ 6,999	770	$ 6,767,530	$ 286,044	$ 4,985,340	1,086	632	$ .00
$ 7,000 - $ 7,999	539	$ 5,554,918	$ 363,505	$ 4,019,159	738	386	$ .00
$ 8,000 - $ 8,999	425	$ 4,994,021	$ 435,951	$ 3,592,544	534	229	$ .00
$ 9,000 - $ 9,999	324	$ 4,516,039	$ 526,731	$ 3,072,828	390	154	$ .00
$ 10,000 - $ 14,999	1,051	$ 18,193,529	$ 2,144,46[illegible]	$ 12,820,392	1,272	519	$ .00
$ 15,000 - $ 19,999	531	$ 12,903,591	$ 1,718,854	$ 9,072,630	684	388	$ .00
$ 20,000 - $ 24,999	224	$ 7,165,248	$ 940,789	$ 4,959,980	309	171	$ .00
$ 25,000 - $ 29,999	100	$ 4,332,649	$ 574,079	$ 2,738,647	153	107	$ .00
$ 30,000 - $ 39,999	111	$ 5,991,772	$ 1,050,647	$ 3,801,128	187	107	$ .00
$ 40,000 - $ 49,999	56	$ 4,097,984	$ 838,645	$ 2,480,344	92	65	$ .00
$ 50,000 - $ 74,999	40	$ 4,124,987	$ 876,736	$ 2,436,978	73	34	$ .00
$ 75,000 AND OVER	53	$ 32,302,133	$ 5,560,930	$ 17,061,906	86	40	$ .00
NO TAXABLE INCOME	45,526	$ 126,424,186	$ 68,048,751	$ 0	87,402	40,149	$ .00
TOTALS	315,756	$ 1,016,420,346	$ 116,457,965	$ 597,793,381	476,921	112,020	$ .00

TABLE 27

TOTAL PAY AND NO-PAY RETURNS BY CREDIT

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	CHILD CARE CREDIT	POLITICAL CONTRIBUTION	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	TAX PAID
$ 1 - $ 2,999	179,504	$ 4,948	$ 472.31	$ 406.19	$ 457,554.93	$ 174,833.73
$ 3,000 - $ 3,999	80,580	$ 28,875	$ 1,271.15	$ 3,863.84	$ 203,427.68	$ 775,134.62
$ 4,000 - $ 4,999	81,260	$ 57,733	$ 1,657.91	$ 10,660.63	$ 217,663.69	$ 1,668,491.68
$ 5,000 - $ 5,999	75,170	$ 98,012	$ 3,059.39	$ 31,729.54	$ 200,810.53	$ 4,067,586.19
$ 6,000 - $ 6,999	69,853	$ 143,468	$ 3,009.22	$ 47,938.81	$ 197,832.84	$ 5,875,943.04
$ 7,000 - $ 7,999	67,127	$ 195,188	$ 3,361.12	$ 70,697.52	$ 179,737.36	$ 7,795,848.61
$ 8,000 - $ 8,999	64,787	$ 251,104	$ 3,790.17	$ 99,262.92	$ 191,954.55	$ 9,669,917.80
$ 9,000 - $ 9,999	60,891	$ 303,661	$ 3,788.78	$ 135,225.27	$ 184,786.28	$ 11,324,112.76
$ 10,000 - $ 11,999	112,974	$ 746,195	$ 8,061.44	$ 388,923.71	$ 333,488.10	$ 27,951,736.40
$ 12,000 - $ 13,999	100,098	$ 797,645	$ 7,672.11	$ 466,428.80	$ 301,598.39	$ 33,659,318.00
$ 14,000 - $ 15,999	89,847	$ 830,811	$ 7,287.24	$ 547,666.24	$ 275,885.35	$ 38,604,536.42
$ 16,000 - $ 17,999	82,916	$ 826,771	$ 7,643.53	$ 605,839.77	$ 241,155.97	$ 43,425,414.14
$ 18,000 - $ 19,999	74,303	$ 775,553	$ 7,750.00	$ 726,159.01	$ 228,482.50	$ 45,664,552.88
$ 20,000 - $ 21,999	63,316	$ 654,942	$ 7,266.00	$ 736,920.40	$ 185,896.99	$ 44,703,045.20
$ 22,000 - $ 24,999	77,357	$ 761,163	$ 10,388.42	$ 948,550.69	$ 243,240.62	$ 64,213,228.14
$ 25,000 - $ 29,999	90,051	$ 782,960	$ 14,173.00	$ 1,439,603.92	$ 309,212.38	$ 92,534,431.08
$ 30,000 - $ 34,999	51,904	$ 386,555	$ 10,836.00	$ 916,574.92	$ 198,250.10	$ 66,927,600.91
$ 35,000 - $ 39,999	28,823	$ 194,476	$ 8,379.00	$ 692,598.32	$ 120,061.22	$ 44,653,549.27
$ 40,000 - $ 49,999	27,558	$ 157,520	$ 11,955.00	$ 787,546.86	$ 143,925.60	$ 53,137,576.66
$ 50,000 - $ 74,999	19,903	$ 97,072	$ 14,897.76	$ 575,887.08	$ 123,136.26	$ 54,342,166.87
$ 75,000 - $ 99,999	5,610	$ 22,012	$ 6,693.00	$ 228,377.82	$ 25,211.65	$ 23,195,823.61
$100,000 AND OVER	6,622	$ 19,995	$ 11,233.00	$ 1,050,629.06	$ 106,318.11	$ 63,173,155.56
NO AGI	36,152	$ 0	$ 58.00	$ .00	$ 1,752,842.58	$ 647,108.55
TOTALS	1,546,606	$ 8,136,659	$ 154,703.55	$ 10,511,491.32	$ 6,422,473.68	$738,185,112.12

TABLE 28

TOTAL PAY AND NO-PAY BY FEDERAL TAX PAYMENT

ADJUSTED GROSS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX PAYMENTS	FEDERAL TAX REFUNDS	FEDERAL TAX DEDUCTION	TAX PAID
$ 1 - $ 2,999	179,504	$ 315,503,677	$ 19,365,148	$ 17,471,051	$ 1,894,097	$ 174,833.73
$ 3,000 - $ 3,999	80,580	$ 281,936,190	$ 16,822,537	$ 9,685,995	$ 7,136,542	$ 775,134.62
$ 4,000 - $ 4,999	81,260	$ 365,630,106	$ 23,105,485	$ 10,935,990	$ 12,169,495	$ 1,668,491.68
$ 5,000 - $ 5,999	75,170	$ 413,000,149	$ 36,482,803	$ 15,417,823	$ 21,064,980	$ 4,067,586.19
$ 6,000 - $ 6,999	69,853	$ 453,520,508	$ 43,169,328	$ 16,120,803	$ 27,048,525	$ 5,875,943.04
$ 7,000 - $ 7,999	67,127	$ 503,264,112	$ 52,027,435	$ 16,801,282	$ 35,226,153	$ 7,795,848.61
$ 8,000 - $ 8,999	64,787	$ 550,285,883	$ 59,755,505	$ 18,163,934	$ 41,591,571	$ 9,669,917.80
$ 9,000 - $ 9,999	60,891	$ 578,113,619	$ 65,924,541	$ 18,255,753	$ 47,668,788	$ 11,324,112.76
$ 10,000 - $ 11,999	112,974	$ 1,240,656,060	$ 151,065,545	$ 37,945,564	$ 113,119,981	$ 27,951,736.40
$ 12,000 - $ 13,999	100,098	$ 1,299,298,016	$ 169,446,455	$ 38,240,455	$ 131,206,000	$ 33,659,318.00
$ 14,000 - $ 15,999	89,847	$ 1,346,475,664	$ 186,067,022	$ 38,841,097	$ 147,225,925	$ 38,604,536.42
$ 16,000 - $ 17,999	82,916	$ 1,408,121,380	$ 204,676,148	$ 40,031,889	$ 164,644,259	$ 43,425,414.14
$ 18,000 - $ 19,999	74,303	$ 1,410,258,153	$ 213,705,866	$ 40,314,501	$ 173,391,365	$ 45,664,552.88
$ 20,000 - $ 21,999	63,316	$ 1,327,853,097	$ 208,656,337	$ 38,175,225	$ 170,481,112	$ 44,703,045.20
$ 22,000 - $ 24,999	77,357	$ 1,813,299,775	$ 296,263,374	$ 52,996,728	$ 243,266,646	$ 64,213,228.14
$ 25,000 - $ 29,999	90,051	$ 2,455,873,139	$ 421,736,422	$ 73,472,031	$ 348,264,391	$ 92,534,431.08
$ 30,000 - $ 34,999	51,904	$ 1,673,870,631	$ 304,396,537	$ 51,912,257	$ 252,484,280	$ 66,927,600.91
$ 35,000 - $ 39,999	28,823	$ 1,073,753,424	$ 207,362,036	$ 34,008,651	$ 173,353,385	$ 44,653,549.27
$ 40,000 - $ 49,999	27,558	$ 1,218,014,396	$ 254,324,973	$ 39,824,937	$ 214,500,036	$ 53,137,576.66
$ 50,000 - $ 74,999	19,903	$ 1,178,391,225	$ 277,559,678	$ 37,581,755	$ 239,977,923	$ 54,342,166.87
$ 75,000 - $ 99,999	5,610	$ 479,963,013	$ 131,432,375	$ 14,426,056	$ 117,006,319	$ 23,195,823.61
$100,000 AND OVER	6,622	$ 1,589,014,955	$ 520,203,307	$ 27,369,117	$ 492,834,190	$ 63,173,155.56
NO AGI	36,152	$ 0	$ 18,088,604	$ 10,019,325	$ 8,069,279	$ 647,108.55
TOTALS	1,546,606	$ 22,976,097,172	$ 3,881,637,461	$ 698,012,219	$ 3,183,625,242	$738,185,112.12

TABLE 29

1983 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
ADAIR	5,640	3,866	.27	277	.15	102	116	59	7.17
ADAMS	3,314	2,205	.15	177	.09	69	57	51	8.03
ALLAMAKEE	8,970	6,082	.43	376	.20	116	179	81	6.18
APPANOOSE	7,911	5,553	.39	496	.26	177	161	158	8.93
AUDUBON	5,197	3,797	.27	382	.20	158	166	58	10.06
BENTON	13,946	10,927	.77	1,010	.53	424	322	264	9.24
BLACK HAWK	77,682	63,245	4.43	10,901	5.76	4,286	3,794	2,821	17.24
BOONE	15,728	12,752	.89	1,781	.94	779	496	506	13.97
BREMER	15,483	12,080	.85	1,500	.79	452	651	397	12.42
BUCHANAN	12,553	9,375	.66	1,213	.64	472	424	317	12.94
BUENA VISTA	13,298	10,202	.72	984	.52	355	363	266	9.65
BUTLER	10,569	7,887	.55	517	.27	160	245	112	6.56
CALHOUN	8,370	6,145	.43	619	.33	126	358	135	10.07
CARROLL	14,378	10,875	.76	1,156	.61	385	294	477	10.63
CASS	11,061	8,412	.59	652	.34	195	345	112	7.75
CEDAR	11,565	9,068	.64	1,008	.53	312	466	230	11.12
CERRO GORDO	30,265	24,094	1.69	3,343	1.76	1,292	1,144	907	13.87
CHEROKEE	9,994	7,628	.53	1,059	.56	322	471	266	13.88
CHICKASAW	9,001	6,550	.46	653	.34	348	199	106	9.97
CLARKE	5,150	3,652	.26	305	.16	126	113	66	8.35
CLAY	12,302	9,419	.66	1,030	.54	330	449	251	10.94
CLAYTON	11,864	8,383	.59	776	.41	261	272	243	9.26
CLINTON	33,735	26,847	1.88	2,915	1.54	1,078	1,046	791	10.86
CRAWFORD	11,712	8,667	.61	619	.33	214	241	164	7.14
DALLAS	18,661	14,976	1.05	2,964	1.56	1,210	982	772	19.79
DAVIS	5,097	3,279	.23	253	.13	109	86	58	7.72
DECATUR	4,784	3,219	.23	315	.17	144	114	57	9.79
DELAWARE	10,861	7,831	.55	1,423	.75	248	390	785	18.17
DES MOINES	27,404	22,179	1.56	2,323	1.23	988	767	568	10.47
DICKINSON	9,957	7,396	.52	661	.35	189	313	159	8.94
DUBUQUE	53,617	41,860	2.94	7,318	3.86	2,974	1,350	2,994	17.48
EMMET	8,001	5,783	.41	446	.24	179	162	105	7.71
FAYETTE	14,566	10,528	.74	1,163	.61	447	519	197	11.05
FLOYD	11,682	8,800	.62	895	.47	339	251	305	10.17
FRANKLIN	7,779	5,745	.40	550	.29	183	245	122	9.57
FREMONT	5,444	4,031	.28	216	.11	99	87	30	5.36
GREENE	7,418	5,675	.40	517	.27	191	175	151	9.11
GRUNDY	8,724	6,835	.48	993	.52	236	573	184	14.53
GUTHRIE	7,563	5,515	.39	581	.31	206	216	159	10.53
HAMILTON	11,387	8,691	.61	875	.46	358	336	181	10.07
HANCOCK	8,324	6,206	.44	664	.35	185	197	282	10.70
HARDIN	13,987	10,673	.75	1,332	.70	578	487	267	12.48
HARRISON	9,306	6,906	.48	384	.20	147	137	100	5.56
HENRY	11,421	8,822	.62	818	.43	341	265	212	9.27
HOWARD	6,756	4,570	.32	290	.15	104	111	75	6.35
HUMBOLDT	7,787	5,979	.42	593	.31	199	230	164	9.92
IDA	5,732	4,295	.30	274	.14	94	129	51	6.38
IOWA	10,319	7,936	.56	719	.38	295	268	156	9.06
JACKSON	12,891	9,254	.65	689	.36	324	208	157	7.45
JASPER	22,667	18,313	1.28	2,866	1.51	1,212	967	687	15.65
JEFFERSON	9,126	6,576	.46	666	.35	188	257	221	10.13
JOHNSON	49,233	40,120	2.81	8,261	4.36	4,511	1,852	1,898	20.59
JONES	11,611	8,818	.62	818	.43	299	284	235	9.28

TABLE 29 (CONTD)

1983 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
KEOKUK	8,076	5,650	.40	734	.39	233	359	142	12.99
KOSSUTH	13,315	9,992	.70	862	.46	290	345	227	8.63
LEE	24,599	19,854	1.39	1,847	.98	799	574	474	9.30
LINN	104,803	86,615	6.07	17,270	9.12	7,168	5,593	4,509	19.94
LOUISA	7,054	5,369	.38	370	.20	137	134	99	6.89
LUCAS	6,155	4,425	.31	412	.22	186	161	65	9.31
LYON	7,670	5,461	.38	244	.13	57	133	54	4.47
MADISON	7,655	5,486	.38	802	.42	335	262	205	14.62
MAHASKA	13,132	10,047	.70	876	.46	343	340	193	8.72
MARION	17,961	14,260	1.00	1,648	.87	674	565	409	11.56
MARSHALL	25,758	20,946	1.47	2,661	1.40	890	1,206	565	12.70
MILLS	7,568	5,970	.42	446	.24	108	220	118	7.47
MITCHELL	7,374	5,423	.38	454	.24	147	193	114	8.37
MONONA	6,767	4,914	.34	420	.22	163	136	121	8.55
MONROE	5,123	3,515	.25	340	.18	124	136	80	9.67
MONTGOMERY	8,633	6,747	.47	409	.22	130	193	86	6.06
MUSCATINE	25,289	20,616	1.45	1,985	1.05	720	741	524	9.63
OBRIEN	10,908	8,235	.58	766	.40	190	463	113	9.30
OSCEOLA	4,911	3,565	.25	263	.14	60	150	53	7.38
PAGE	11,380	8,529	.60	473	.25	142	215	116	5.55
PALO ALTO	7,378	5,409	.38	443	.23	169	170	104	8.19
PLYMOUTH	14,831	11,235	.79	793	.42	236	357	200	7.06
POCAHONTAS	6,889	5,254	.37	550	.29	230	206	114	10.47
POLK	192,345	160,226	11.23	36,369	19.20	15,722	11,387	9,260	22.70
POTTAWATTAMIE	49,169	39,163	2.75	3,401	1.80	1,056	1,173	1,172	8.68
POWESHIEK	11,814	9,188	.64	950	.50	396	339	215	10.34
RINGGOLD	3,643	2,253	.16	135	.07	54	55	26	5.99
SAC	8,622	6,304	.44	393	.21	123	172	98	6.23
SCOTT	94,734	78,943	5.54	10,081	5.32	3,441	3,299	3,341	12.77
SHELBY	9,254	7,135	.50	492	.26	151	211	130	6.90
SIOUX	17,746	13,142	.92	854	.45	186	480	188	6.59
STORY	39,475	31,683	2.22	6,750	3.56	2,959	2,119	1,672	21.30
TAMA	11,876	8,929	.63	1,051	.55	279	446	326	11.77
TAYLOR	4,917	3,211	.23	204	.11	86	76	42	6.35
UNION	8,280	6,104	.43	585	.31	206	241	138	9.58
VAN BUREN	4,842	3,261	.23	259	.14	90	107	62	7.94
WAPELLO	22,472	17,607	1.23	1,912	1.01	1,029	485	398	10.86
WARREN	21,025	16,829	1.18	2,951	1.56	1,349	800	802	17.54
WASHINGTON	12,872	9,792	.69	879	.46	326	339	214	8.98
WAYNE	4,828	3,105	.22	272	.14	140	90	42	8.76
WEBSTER	26,773	21,137	1.48	2,687	1.42	1,015	759	913	12.71
WINNEBAGO	8,537	6,504	.46	585	.31	164	324	97	8.99
WINNESHIEK	11,994	8,528	.60	894	.47	323	354	217	10.48
WOODBURY	58,672	46,405	3.25	4,767	2.52	1,835	1,575	1,357	10.27
WORTH	5,304	3,857	.27	347	.18	153	95	99	9.00
WRIGHT	10,502	8,213	.58	1,035	.55	280	350	405	12.60
NON-RESIDENT	77,416	58,632	4.11	2,869	1.51	977	1,248	644	4.89
TOTALS	1,822,134	1,426,190	100.00*	189,406	100.00*	74,987	63,706	50,713	13.28

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING

TABLE 30

1983 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY ADJUSTED GROSS INCOME BRACKETS

ADJUSTED GROSS INCOME	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
$ 1 - $ 2,999	194,924	13,081	.92	1,485	.78	581	437	467	11.35
$ 3,000 - $ 3,999	88,325	38,605	2.71	4,395	2.32	1,708	1,393	1,294	11.38
$ 4,000 - $ 4,999	90,859	42,292	2.97	4,520	2.39	1,708	1,503	1,309	10.69
$ 5,000 - $ 5,999	83,630	70,849	4.97	7,353	3.88	2,964	2,261	2,128	10.38
$ 6,000 - $ 6,999	78,205	68,939	4.83	7,235	3.82	2,946	2,172	2,117	10.49
$ 7,000 - $ 7,999	75,267	68,863	4.83	7,286	3.85	2,958	2,186	2,142	10.58
$ 8,000 - $ 8,999	72,868	68,069	4.77	7,344	3.88	2,929	2,287	2,128	10.79
$ 9,000 - $ 9,999	68,658	65,146	4.57	7,196	3.80	2,868	2,140	2,188	11.05
$ 10,000 - $ 11,999	127,729	122,872	8.62	14,237	7.52	5,791	4,307	4,139	11.59
$ 12,000 - $ 13,999	114,187	111,035	7.79	13,313	7.03	5,451	3,976	3,886	11.99
$ 14,000 - $ 15,999	103,761	101,683	7.13	12,586	6.64	5,223	3,856	3,507	12.38
$ 16,000 - $ 17,999	97,003	95,533	6.70	12,168	6.42	5,083	3,690	3,395	12.74
$ 18,000 - $ 19,999	87,913	86,753	6.08	11,760	6.21	5,041	3,500	3,219	13.56
$ 20,000 - $ 21,999	76,362	75,553	5.30	10,657	5.63	4,615	3,166	2,876	14.11
$ 22,000 - $ 24,999	95,366	94,493	6.63	14,151	7.47	6,222	4,269	3,660	14.98
$ 25,000 - $ 29,999	115,285	114,281	8.01	18,173	9.59	7,734	5,734	4,705	15.90
$ 30,000 - $ 34,999	68,902	68,271	4.79	12,181	6.43	4,791	4,408	2,982	17.84
$ 35,000 - $ 39,999	39,175	38,723	2.72	7,203	3.80	2,408	2,995	1,800	18.60
$ 40,000 - $ 49,999	38,128	37,664	2.64	7,581	4.00	2,176	3,784	1,621	20.13
$ 50,000 - $ 74,999	27,663	27,179	1.91	5,551	2.93	1,265	3,426	860	20.42
$ 75,000 - $ 99,999	7,615	7,432	.52	1,446	.76	287	1,015	144	19.46
$100,000 AND OVER	8,968	8,600	.60	1,568	.83	234	1,188	146	18.23
REJECTS (NO AGI)	61,341	274	.02	17	.01	4	13	0	6.20
TOTALS	1,822,134	1,426,190	100.00*	189,406	100.00*	74,987	63,706	50,713	13.28

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING

TABLE 31

SCHOOL DISTRICT SURTAX COLLECTIONS
Tax Year 1983

School District	Percent of Surtax	Amount of Surtax	School District	Percent of Surtax	Amount of Surtax
Alden	10.50	$50,731.98	Mallard	9.50	26,269.89
Amana	6.25	40,047.32	Malvern	5.00	21,778.30
Boone Valley	7.75	22,041.46	Meriden-Cleghorn	10.50	32,711.12
Buffalo Center - Rake	9.75	50,739.50	Meservey-Thornton	8.00	27,660.39
Burt	10.25	26,320.50	New Market	16.50	23,713.88
CAL	6.00	29,729.14	North Kossuth	6.50	37,920.44
Central Dallas	5.75	24,938.58	Northeast Hamilton	8.00	47,566.35
Clearfield	10.25	10,216.76	Ocheyedan	9.00	25,249.44
Crestland	8.50	31,320.43	Oxford Junction	15.50	26,223.83
Diagonal	17.50	12,200.53	Palmer	9.50	16,149.18
Dows	4.25	12,808.39	Paullina	3.75	21,916.46
Dumont	11.25	27,418.62	Primghar	9.25	32,922.15
East Greene	10.25	50,048.49	Russell	10.50	18,683.07
East Monona	14.50	25,971.28	Sanborn	9.00	38,045.06
Everly	9.50	33,120.78	Schaller	9.00	31,828.93
Fonda	5.25	17,616.27	South Clay	9.00	26,776.25
Gilmore City-Bradgate	5.50	14,729.79	Steamboat Rock	9.50	15,849.53
Goldfield	7.25	22,348.26	Stratford	5.75	16,224.09
Havelock-Plover	9.25	16,730.12	Thompson	9.75	25,144.62
Ida Grove	5.50	49,635.82	Titonka	4.50	17,213.18
Kanawha	3.75	13,056.99	Union-Whitten	10.00	27,248.42
Klemme	10.00	25,181.87	Walnut	11.25	37,156.80
Lakota	3.25	7,494.74	Wellsburg	8.50	28,278.23
Lincoln Central	6.75	14,899.94	West Bend	4.50	21,475.88
Little Rock	11.00	17,765.47	West Harrison	12.25	64,295.35
Lohrville	4.75	11,908.03	Woden-Crystal Lake	4.25	10,535.85
LuVerne	8.25	14,898.08			
Lytton	8.50	16,201.77	Total		$1,408,957.60